

A BRIEF IN-

struction and maner how

to keepe bookes of Accompts

after the order of Debitor and

Creditor, & as well for proper

Accompts partible, &c.

By the three bookes na-

med the Memoriall Iournall & Leager,

and of other necessities appertaining

to a good and diligent marchant. The

which of all other reckonings is most

lawdable: for this treatise well and suf-

ficiently knowen, all other wayes and

maners may be the easier & sooner dis-

cerned, learned and knowen. Newly

augmented and set forth by *John Mel-*

lis Scholemaister. 1588.

Imprinted at London by

John Windet, dwelling at

the signe of the white Beare,

nigh Baynards

Castle.

1588.

ABRIEF

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To the Reader.



Or as much as it behoueth euery good discreete Marchaunt to haue knowledge and cunning in reading and writing, also to bee prompt and ready in his accompt and reckoning, and most especially that he haue the cunning and feate of Arethmetike, with pen or counters. And also more that hee haue a perfect order in holding and keeping of accomptes & parcels of all his reckonings in his bookes thereto appertaining. For where as lacketh order and guiding, there must consequently ensue great confusion and errour. Wherefore, and in eschewing the saide inconuenience, this treatise is drawn into certaine brieue Rules, and Chapters, as by the Contents hereof appeareth: which Rules well knowen, all other wayes the easier may thereby be discerned: And because this small volume is a iewell so commodious, At the earnest request of a friende of mine, I haue of good entent and minde, nowe published the same, which this thirtie yeeres I haue kept by me for mine owne priuate knowledge and furtherance, wherein is most briefly shewed the method, forme, and

To the Reader.

maner of keeping bookes of reckoninges and guiding of the same, howe & in what maner a discreate marchaunt by the saide bookes may holde and keepe all feates and accomptes, of the which bookes byn three in number, whereof be named in speciall two, that is to witte, the Leager with his Journall, and the thirde is called the Memoriall or Remembrance, which is the first booke, and daily vsed grosely. And with these three bookes is this famous reckoning ordered and guyded, which reckoning in the parts of Itailie is named, Dare & Habere. Which in our language of English, is called Debitor and Creditor. And is amongst al other maner of reckonings most laudable of perfectiō. To the performance wherof, for such persons as are disposed to learne the same, here ensueth sufficient Cannons and rules whereby a diligent Learner may attayne his desire, which rules in diuers places, I haue bewtified and enlarged according to my simple knowledge. And knowe ye for certaine, that I presume ne vsurpe not to set forth this worke of mine owne labour and industrie, for truely I am but the renuer and reuiuer of an auncient old copie printed here in London the 14. of August. 1543. Then collected, published, made

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made and set forth by one Hugh Oldcastle Scholemaster, who as appeareth by his treatise then taught Arithmetike, and this booke in Saint Ollaues parish in Marke lane. Praying meekely that this mine intent may be to the laude of God and increase of vertue, as also for the wealth and profite of the readers and learners of the same, which is the onely thing I wish or desire. And if any lacke instructions herein, or in any part of Arithmetike, either in whole or broken numbers incident hereunto, with also to teach them their children or seruantes, to write any maner of hande vsuall within this Realme of Englande: Pleaseth them to repaire vnto the Mayes gate ne Battle bridge in S. Ollaues parish in short Southwarke, where, God to friende, they shall finde me readie to accomplish their desire in as short time as may be.

Vale.

A 3

John Mellis Schole-
maister.

¶ Here followe the Chapters
of this present booke.



F the good order in keeping bookes of Accomptes, by the bookes called the Leager, with his Iournall, & of other necessities appertaining to a good marchant, after the forme of Venice. The first Chapter.

The first principall part of this treatise sheweth howe an Inuentorie ought to bee made, and howe to be ordered among marchants. The 2. Chap.

The forme, example and maner to make a solemne Inuentorie. The 3. Chap.

An holesome exhortation to euery good marchant appertaining. The 4. Chap.

Of the second part of this present treatise named a disposition, and of the three principall bookes of the course of marchandising. Chap. 5.

Of the first booke called a Memorial, what it is, and what is to be written therein, and by whom. Chap. 6.

Howe all the parcels shall be entred in the same Memoriall with examples of the same. Chap. 7.

Of 9, maner of wayes which commonly be exercised in the feate of marchandising, in buying and selling. Chap. 8.

Of the seconde booke principall, called
the

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the Iournal, howe it ought to be disposed & ordered. Chap. 9.

Of the maner & knowledge of enditing parcelles into the Iournall, as well the Debitor as the Creditor. And of 2. other termes vsed in the Leager, whereof one is named Capfa, and the other Capitall, and what by them is to be vnderstoode, to wit Debitor & Creditor. Chap. 10.

Of the last and thirde principall booke called the Leager, and howe it ought to bee made and ordered, and of his Kalender single and double. Chap. 11.

Of the way and maner of bringing the parcels out of the Iournall, into the Leager, and why one parcell in the Iournall maketh two in the Leager, and the maner of striking out the parcelles of the Iournall, and of the two numbers of the leaues of the Leager, that be set in the margent of the Iournall, & wherefore. Chap. 12.

The maner howe to endite and enter the parcelles of the Chest and Stocke into the Leager or great booke, in Debitor and Creditor, with the date of our Lord, & the ordering thereof. And of the deuiding of the spaces of the parcels after as they bee more or lesse as your businesse requireth. Chap. 13.

Howe the parcels of marchandise ought to bee written in your Leager, which by In-

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nétorie or otherwise in your Iournall appeareth to be written. Chap. 14.

Howe you shall order in your bookes the parcelles of viages in your owne handes, or else in the guiding of another, as factour by commission. Chap. 15.

The maner of keeping of the famous accompt of company, howe it ought to be ordered in the three bookes. Chap. 16.

Of the ordering of the expences & costes of the which some be called ordinary expences and some bee called extraordinarie, of which both hereafter I shal make distinction as ensueth. Chap. 17.

Of the famous accompt called profit or losse, or otherwise *Lucrum* or *Damnum*, And how to order it in the Leager. Chap. 18.

In what maner you shall referre or convey the former parcelles of the Leager, when they bee full written, and to what leafe of your Leager yee ought to bring the rest of such accompt, to the intent there may ryse no suspition in your Leager. Chap. 19.

Of the maner to retourne any parcell which by error of minde is set in a contrarie accompt, where as of right it ought not to be set. Chap. 20.

Howe to make the ballance of the booke, and the maner of the examination of the olde Leager for the concordance of the newe.

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Of the maner of ordering and writing your feates of marchandise in time of making your balance &c. Chap. 22.

The maner to knowe and holde the accompt of a retayling shoppe in your owne hande, or else in the charge of an other person. Chap. 23.

Of the forme and maner to keepe and order the letters that are sent to you from your friendes and factours. And also your especialties, as Billes of hande, formall Obligations, &c. Chap. 24.

The summe of all this woorke briefly gathered together. And also the substaunce of the good order, howe and in what maner to keepe and guide the bookes of marchandising, for the most readinesse and clearnesse of minde. Chap. 25.



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your letters of merchandise in time of war.

king your balance &c. Chap. 2.

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account of a retaying shop in your own
hands, or else in the charge of an other per-

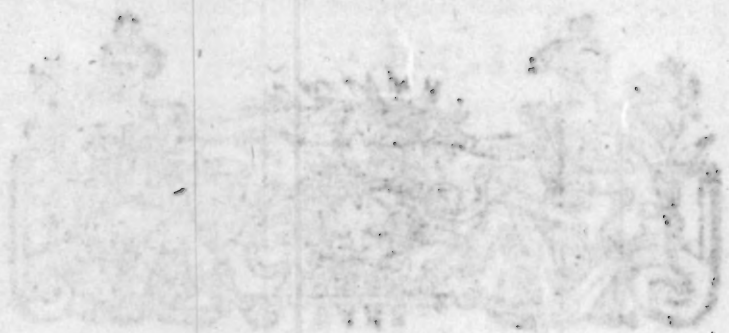
son. Chap. 3.

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cord the letters that are sent to you from your
friends and factors. And also your letters
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the good order, how and in what manner
to keep and guide the books of merchan-
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of mounds. Chap. 5.





Of the good order in keeping of reckoning by the bookes called the Leager with his Iournal, and of other necessities appertayning to a good Marchant, after the forme of Venice.

The first Chapter.

In the laude and prayse of Almighty God the authour of all goodnesse: And to the intent and purpose the more largely to instruct, and leade all such as be willing and minded to haue the perceyuaunce and knowledge of the noble feates of marchandise, with other necessities to the same appertayning, I haue determined to compile this litle treatise, most necessarie, wherein is comprised the profitable pith and ground of all marchaundising. And as well the maner of keeping and well ordering of bookes of accomptes and other writings, as of the feates thereto belonging, and namely the sufficient rules of the ordinarie keeping of all generall and speciall accompts and bookes of reckonings.

And

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And here yee shall note three thinges most behouefull to a diligent marchant. Whereof the first and principall is money or other substance as sayth the Philosopher, *Vnum aliquid necessarium est substantia, sine cuius suffragio male potest mercator se exercere.* That is to saye, Substance is a necessarie thing without the helpe whereof a marchant can euill exercise him selfe, And though there be many yong men bare and naked of worldly substance in their beginning, yet notwithstanding by their good fidelitie and credance faithfully obserued and kept, they haue attained vnto great and many seates, and at length they haue come vnto great riches, as appeareth both in these parties and in many other. Good Lord what a great and commendable thing is, the outwarde sayth or promise of a marchaunt that is iust in dealing, the which in time past hath bene incomparable, In so much, that their othes in confirming the trueth, in great common weales were made in this maner: *Per fidem bonæ & fidelis mercatoris*, which is to say: By the faith of a good faithfull marchant. For without sayth and fidelitie betwixt man and man, it is not possible that our labours and trauels can eyther be well maintained, continued or ended.

The seconde thing required in a diligent marchant is to bee prompt and readie in reckoning,

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coning, and to make well and readily his account. For y^e large knowledge whereof, as is aforesayde, heere are rules and canons sufficient, whereby a diligent reader by himselfe may compzise all the operations and practise, conuenient for the same, without which all our labour following were but in vayne.

The thirde and last thing behouefull to a diligent marchaunt is to dispose all his marchandises in due order, whereby readily hee may haue knowledge of enery thing, as well that concerneth his Debtors as his Creditors. In which thing lyeth all the effect of this worke. And this obserued aboue all other is the most profitable, for else were it not possible for him to keepe good order in his businesse. For without a due order of writing, his minde coulde not be quieted, but euer waue- ring in his businesse. and to the intent this feate or facultie may bee the rather obtayned and learned, I haue caused this compendious treatise to be set forth and Imprinted, for such persons as bee disposed to learne the same, wherein is taught the order and method by particular Chapters, with all diuersities of writing. For the declaration of the same, whereby a diligent learner and quicke minded person may attayne his desire. And for as much as it behoueth euery good discrete mar-

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marchant to haue knowledge and cunning in reading and wꝛiting. Also to be prompt and readie in his reckoning and accompt making, and most specially that hee haue the knowledge and feate of Arithmetike in whole and broken numbers, with penne or compters, which is the onely pillar that vpholdeth all accompts whatsoeuer.

To the furtherance whereof, for such as lacke the knowledge of Arithmetike by the penne, I haue hereunto made and adioined a bꝛiefe treatise. The ordinarie rules whereof I haue drawn and directed into a more short and compendious maner, for the aide of a learner, than hitherto hath bene published:

Who so euer entendeth to keepe a Leager with his Journall in due order, as he ought to doe, must diligently take heed to this here ensuing. And that this proceſſe may the better be vnderſtoode, it shall bꝛiefly be ſhewed by examples following, howe a young beginner in marchandise ought to order him ſelfe in his accomptes and wꝛitings. And that hee may more readily finde euerye thing in his place ordinatedly: for the buſineſſe miſordered out of due place, myght cauſe great error and confuſion, according to a common ſaying: Vbi non eſt ordo, ibi eſt confuſio. Which is to meane: there muſt needes follow much confuſion, where is no order.

Where-

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Wherefoze for the moze perfect learning and knowledge hereof, this treatise is deuided into two partes, whereof the one shall be called an Inuētozie, and the other a Disposition, of which I shal oꝛdinately entreate according to the course of the table, wherein the reader may the sooner finde that he desireth to haue, by the numbers of the Chapiters of this present booke. And first of the Inuētozie, what it is, and howe it ought to be oꝛdered.

This first and principall part of this *treatise sheweth how an Inuētoꝛy ought to be made, and howe to be oꝛdered among marchants.*

The second Chapter.



Every man labouring in anye businesse laboureth for an intent. And that he may the soner attaine to his purpose, he ende-
coureth him selfe with all diligence in his proces, as every marchaunt entendeth a lawfull and reasonable gaine, for the sustentation of him selfe, wherefoze it be-
houeth him first in all his woꝛkes and busines to call to minde the name of God in all such
wꝛitings,

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writings, or in any other reckonings, that he shall beginne.

And first this inuentorie diligently to be ordered and made in maner as followeth: that is to wit, in a secrete quaire or booke, all his substance moueables and immoueables, alwayes beginning first at thinges of great value, as golde, silver, and iewelles. As for other substance immoueables, as landes, houses, pastures, medowes, pondes, riuers, and such other goods moueables may, &c. And then ensuing enter other goods in good order, beginning with this short sentence. In the name of God, Amen. (In whose name all our businesse ought to bee begunne continued and ended) Then next the day of the moneth, the date of our Lorde God, the place, and his proper name, for whome the Inuentorie is made. And all the sayde Inuentorie ought to be perfited and p̄fixed to one day assigned, as after following shall appcare.

The forme and maner of keeping a solempne Inuentorie.

The third Chapter.



In the name of God, Amen, the
8. of August, Anno Dom. 1587.
I N. H. Citizen and M. of London dwelling in the parish of S. T. Paul

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haue made ordained and witten, or caused to be subscribed and witten by N. N. and N. N. this my present Inuentorie of all my goods, moueables, and immoueables, debtes and creditoꝝ which I find in this woꝛld this foꝛe- sayde day.

Item I finde in readie money of diuerse countries, and coynes in golde and siluer, to say.

Angell nobles of Englande pēces. 1000.
at 10. s. the pēce.

Rose nobles of Englande pēces. 500.
at 15. s. the pēce.

Crownes of the Sunne of Fraunce pēces. 460. at 6. s. viii. d. the pēce.

And thus of euery sozt, &c. naming the number and the value, &c.

Item I finde in Kinges and Jewelles of gold so many, naming euery one of them particularly, whither set or vnset, their fashion, what stones, with their waight and value in sterling money estimated, &c.

Item I finde in rayment of diuerse soztes, so many of Scarlet, so many in violets in in grayne, &c. Rehearsing euery garment furred or lined, and to what vse they were made.

Item I finde in plate of diuerse fashions gilt and ungilt, that is to wit, in basins, pēces spones, &c. Rehearsing euery thing by it

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selfe, the number waight, aloye and balure, and of the countrey the touch is.

Item I finde in Pappie, as shéetes, table clothes, towels, &c. So many of each, the content, length and bzeadth.

Item I finde in bedding as fetherbeddes, bolsters, pyllowes of fethers, of downe olde and newe. Rehearsing the contents in length and bzeath weight and balure.

Item I finde in grocerie wares thus many bales of ginger and so many cases of sugar marked with such markes: Rehearsing euery sort by it selfe with his number signes and waight.

Item I finde more in pepper and long cannell weighing, &c. Shewing the diuersitie of euery marchandise by it selfe.

Item I finde in pelterie wares, that is to say, in furies of lambe, bogie, marteines, and generally al other of what kind it be, olde or new, be they bought by the C. or by the M. or by the peece.

Item I finde in goods, immouable, as houses, landes, sellers, gardens, lying in such a countrey, shewing clerely enery thing where and what, and howe it abbutteth, and the dedes and evidences of the same.

Item I finde in errable landes with pastures, medowes, naming euery thing after the vse and maner of the countrie with the measure

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measure, as acres, perches, foote, &c. Euerie thing shewing by it selfe, and what rentes it beareth by yeere.

Item I finde in cattell or beastes, as in horse, oren, sheepe, and such other, naming part at such a place, and part at such a maner, and in whose name and charge they bee, and vnder what couenant and writing they stand, and in what booke the recorde is left, that when neede requireth, the clearenesse may be knownen, to the intent the profite or gaine the sooner may be perceiued.

Creditour.

Item I finde in debtors thus many, of which one is N. the sonne of such a man and such a place, owing me such a sum in £. and s. And an other oweth me thus much in £. and s. shewing one after another, with their surnames, places, and what they owe, and vnder what condition it is, by bill or obligation.

Debtes.

Item I finde my selfe in debte to diuerse persons in thus much money, to such a man thus much, and to such a man thus much, shewing the Creditours one after another, vnder what condition, the day and place, for the

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diuerſities of chaunces or cauſes that myght happen as well in iudgements as other wiſe. All which things being done, according to the tenour hereof, or after the maner of your eſtate. The gather together the whole ſumme of your ready money, debtes and goods, And therefrom ſubſtract the totall ſumme of your Creditours, and the remaine is the net reſt. ſubſtance or capitall of the owner to be put in a traſique, &c.

A holſome exhortation to euery
good marchant appertaining.

The iiij. Chapter.



The ſoꛛeſayde Inuentorie thus made and ordered of goods moueables and vnmoueables, and to what ſumme it amounteth, and vnder what condition or facultie, ſoꛛ it is be-
houefull to name euery thing in due order in the ſayde Inuentorie, with all the counterſignes, names and ſurnames as much as poſſible is. Foꛛ why? a marchant can not diſplay his reckoning too clearly, ſoꛛ diuerſe conſiderations and chaunces, that may fall in feate of marchandise, as men expert in the ſame knowe right well. And therefore it is a com-
mon

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mon saying, that a marchaunt ought to bee knowne moze than a doctoꝝ of the lawe, foꝝ who is he that can number the chaunces that may fall in marchandising, what by sea, and what by land, what in time of peace and plenty, and what in time of warre and penurie, in sicknesse and in health. In all such casuall times it is behouefull to take good and diligent aduise ment, foꝝ martes, fayres, markets that bene vsed nowe in one countrie, nowe in another. And foꝝ all such considerations a prudent marchant may bee resembled to a cocke which amongst all foules waketh and watcheth best, as well in winter as in sommer.

Furthermoze, a marchant may be applied vnto Argus, which as Poetes shewe, had a hundꝛeth eyes, so shoulde a marchaunt be circumspect in his businesse, woꝝde and deede, as men expert may shewe, Venetians, Florentines, and Ienoweis, which among all other cities in Italie are principall in obseruing and keeping best order and rule by their politike pꝛouision, in all happes and chaunces.

Therefore it is conuenient foꝝ a good marchaunt to be diligent and readie, and not slothfull, foꝝ sloth and idlenesse shall neuer bzing a man to woꝝshippe, oꝝ fame after his death, but rather to confusion, as smoke that vanisheth away in the ayꝛe consuming to nought. And as the froth of water, that leaueth no me-

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moziall, but wasteth in likewise. Moreover an other Poete moueth vs to diligent laboꝝ, saying, that Mars the god of battaile neuer graunteth victorie to such as nourisheth them selfe in slouth and idlenesse. And Sapience enfor meth vs to learne of the Emmet, in this wise, saying: Vade ad formicam, &c.

All these brieft notes I haue alleadged to moue and stirre a marchant to diligence, to the intent his daily businesse shoulde not bee thought to him tedious and specially in writing of such thinges as daily happeneth, as afterwarde moze clearely at large shall appeare.

And here is specially aboue all thinges to be noted, that you take God alwayes before your eyes, daily remembꝝing first of all to serue him, knowing that your prayers vnto almightie God, neuer letteth your labour noꝝ iourney, &c.

And to this exhorteth our Sauour, saying: Primum quaerite regnum Dei & haec omnia adiicietur vobis, quia pater vester celestis scit quod his omnibus indigetis. And let all this be a sufficient doctrine teaching your Inuentorie duely to bee made and ordered. And let this wholesome exhortation be daily remembꝝed in all your woꝝkes.

Of

Of the seconde part of this present
treatise, named a disposition, and
of the three principall bookes of
the course of marchandising.

The v. Chapter.

Here folloiweth the seconde part of
this pzent treatise named a dis-
position, wherein it is expedient
that I bee some deale longer in
my declaration than I haue bene befoze. And
this sayde disposition shall bee in t wo partes,
whereof that one part shall be named the bo-
dy oꝝ mountaine of the whole treatise, feate oꝝ
businesse, the other shall be called the body oꝝ
mountaine of the ware house oꝝ shoppe, but
first we shall speake of the bodie generall, of
his exercise and practise, with the apperte-
naunce, foꝝ the which to bee well ordered foꝝ
moze readinesse and commoditie, it is necessa-
rie after the Intentorie finished, to haue thre
bookes, whereof one shall be called a Demo-
riall. And after wardes I will speake of the
bookes, called the Journall, and the Leager,
ho we be it, some marchauntes there be, that
vse but small feate of marchandise, which do
occupie but onely the Journall and Lea-
ger. Neuerthelesse, let vs first speake of the
Demoꝛiall and consequently of the other two

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as well of their order, as of the wayes and
forme howe they ought to be vsed and kept.

Of the first booke called a Me-
moriall, *what it is, and what*
is to be written therein,
and by whom.

The vj. Chapter.



The Memozial is a booke where
in a marchaunt descriueth and
writeth all his daily businesse,
in the which he declareth all his
buying and selling to the most
plainest vnderstanding of whome it is bought
or solde, where and when with all their deno-
minations and declarations as I haue shew-
ed more largely in the Inuentorie, and be-
sides that hereafter otherwhiles I shall re-
plie the same: but in this Memoziall, some
men vse to make and write their inuentorie,
which me seemeth not conuenient, forasmuch
as it is a booke that cometh in the sight of
many persons, for this sayd Memoziall booke
vsed and compiled of many things, for diuerse
impediments that oftentimes might happen,
for in this booke the maister and gouernour
ought not onely to write but also all his ser-
uants

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nants factours both men and women, if they can write, for one may supplie the roome of another in their maisters absence, or in the absence of another: for a great marchant may not all wayes keepe his seruants, factours, or attorneies at home, but must sende them into diuerse places for his businesse doing. In so much that sometime both hee and they be absent, some at fayres and some in some other businesse, so that there is left at home but right fewe, as women and young persons, which barely can write or reckon. Yet notwithstanding they must ensue their maisters feate in this book in buying, selling, receiuing paying after the order as their maister enjoyned them to doe in his absence, and lest peradventure it shoulde seeme that the maister had lost his doing in marchaundise, wherefore the seruantes ought after their power to enter and write in the sayde Memozials euery thing, naming plainely the marchandise, money, measure, weight, or number: the kinde of money is not much required for that shall bee sufficiently shewed in the Journall and Leager, as shall be declared after, for he that keepeth the Leager, setteth afterwarde euery thing in his order when he draweth the parcelles out of the Memozials into the Journal, as the maister or gouernour at his home comming, seeing in his Memozials his businesse.

And

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And some part not well ordered, may then compendiously in good order compile the parcels into his Journall, wherefore this booke is much necessarie to them that doe great feate, for it were of great difficultie, first to set every thing in the bookes, autentike keeping due order and cleare writing, therefore it is expedient to set a marke or token on the couerture, without on this booke, as on the couerture of the other bookes, least by continuance when the booke is fully written, ye should perchance take one book for another. And also some men yearly use to make a cleare accompt, and beginne thereof a newe booke, albeit their olde bookes bee not fully written. And it is behouefull that all such marchauntes make or signe their newe three first bookes with indifferent signes, whereby they may the more readily finde their busynesse from time to time quickly without tarrying.

And therefore vpon the first cleane leafe of paper on the right hande of this booke, as also vpon that first cleane leafe of the Inuentorie, and Journall ought to be written first. In the name of God, Amen. With the date of our Lord, the day of the monethes, and the title of every booke, declaring the name and effect thereof, and vnder every title in every first leafe of the sayde three first bookes the owners

2 BRIEFE NOTES.

owners marke, with also a note or marke of distinction of these three first bookes thus new made, signed with a great Romaine letter A, because they bee the first newe Demoziall, Journall, and Leager, entring into the account of Debitour and Creditour.

And in the next yeeres chaunge of these three bookes to signe or marke them with the letter B, And the thirde yeere to make the sayde Demoziall, Journall and Leager with C. and so forth.

And that the leaues bee marked of these three bookes for many respectes and inconuenience that may happe to be kept of that reckoning, al be it some say, it requireth neither in Demoziall nor in the Journall the leaues to be numbred, for as much as euery parcell is entered day by day in the sayde bookes, one after another, which seemeth sufficient for finding, to the search of any parcell. This foresayde reason shoulde serue effectually, if that the feate or businesse of one day exceeded not in writing more then the space or quantitie of one leafe. For we see that some marchauntes in their businesse, and entering their parcelles, in this booke Demoziall writeth in one day more the ii. or iii. or iiii. leaues, whereof some bee perceiued by the proces of dayes, for they successiuelly following day by day in the saide bookes, yet deceipt and fraude neuer.

BRIEFE NOTES.

theleſſe is done. And to auoyde all ſuch de-
ceiptes, I will counſell and aduiſe you to
number the leaues of all your bookes.

Your Memoziall and Inuentorie }
needeth no ruling, but a ſay2 large de- } P. 5. d.
cent place left to ſet in the ſummes to }
write,

But the maner of forming or ruling the
Journall and Leager ſhall bee ſhewed here-
after.

All theſe premiſſes diligently obſerved,
in the name of God beginne to write and en-
ter your Journall, ſetting firſt therein all the
parcels of your Inuentorie, &c.

Hovve all the parcelles ſhall be
entered in the ſame Memo-
riall, with examples of
the ſame.

The vij. Chapter.



As much as it is ſaid in the
Memozial rehearſed, y the ſer-
vantes learned and vnlearned
of any marchant, keeping his
reckoning, may enter & write
the parcelles concerning the booke Memozi-
all, after the capacitie of their mindes, where-
fore

BRIEFE NOTES.

foze may be no perſite doctrine giuen in orde-
ring of the ſame: Albeit the vſage by example
is thus.

Wée it that ſuch a day you haue bought xx.
Kentith ruſſets of Phillip Mellis at xij. l.
x s. the péece, which amounteth to the ſumme
of 250. l. This remembraunce briezely ſhe-
wed in the Demoziall might ſerue. Notwebe,
moze and plainer declaration is better thus to
write.

That ſuch a day, I haue bought of ſuch a
man N. of ſuch a town 20. péeses at 12. l. 10.
s. of ſuch length bzeadth and colour, and the
name of the broker, bee it bought fo2 ready
money, time, o2 bartrid, with all circum-
ſtaunce ſpecialties o2 other condition in ſuch
wiſe that in the Demoziall, no poynt be vn-
remembzed. Fo2 marchaunts can in no wiſe
make too large a declaration in wꝛiting, as
is rehearſed in the Inuentoꝛie afozeſayd.

The

The ix. maner of vvayes vvhich
commonly be exercised in the
feate of marchandizing in
buying and selling.

The viij. Chapter.



Touching buying and selling,
ye shall vnderstande that it may
be done ix. maner wayes, that is
to wit, first for ready money.
The seconde for time. The third
for barter. The fourth for money, and part
for time. The fifth, part for money, and part
for ware. The sixth, part ware, and part time.
The seventh by consignation of debtes. The
eight part by consignation of debtes, and part
for time. The ninth part by consignation of
debtes, and part for ware. All marchandi-
sings by these commutations is done, where-
fore alway put the plainnesse of your buying
and selling in the Demoziall. And when it
may happen you to buy any thing to be deli-
uered at dayes to come, as woll, fell, hydes,
oz tallowe, oz such other, then prouide in any
wise that the Creditour bee to you bounde
by expresse wryting to deliuer vnto you these
goods at the daye prescribed, vpon payne of a
more summe. Like as a butcher myght sell
you in bargaining to diliver at terme of xij.
moneths

BRIEFE NOTES.

moneths all the felles, hides & tallowe grow-
ing and comming by his occupying for the
space of a yere, euery sort bearing his price,
by the score, or by the hundredeth: the white
felles at one price, and the blacke at another:
and in this wise of other marchandise, in rate
and of number, and price, after the vsage of y
countrey and place. And thus making in your
Memoziall mention of euery thing, and these
behestes fulfilled, that a good keeper of the
bookes called the Journall and Leager, shall
within v. or vi. dayes transpourt the parcels of
the Memoziall, setting them in a good order
in the Journall, daily as they happen. Albeit,
it is not required that hee indite the parcelles
at large worde for worde into the Journall,
as it standeth in the Memoziall, where euery
thing is expressed at large, therefore in the
Journall, be it not tedious but formally with
good sentence, considering that yee bring no-
thing into the Journall. But that it bee first
written in the Memoziall. And yee shall vn-
derstande that as many diuerse wayes there
is in buying, as in selling, and this suffi-
ceth, &c.

Of

Of the second booke principall
called the Iournall. Howe it
ought to be disposed
and ordered.

The ix. Chapter.



Ihis Iournall ought to bee signed
and marked with the same marks
or letter as is the Memoziall a-
foresayde. And also the leaues
numbred, setting alwayes in the head of eue-
ry leafe, the date of our Lozde, and the day of
the moneth. And that done, yee shall in good
order set the parcels of the Inuentorie into y
Iournall. And for as much as this Iournall
is a secrete booke, therefore yee may therein
shew write and expresse al your goods moue-
able and immoueable, rehearsing every parcel
vnto that leafe wherein it is found, and also
recozde thereof where it may bee founde, be it
in chist, boxe or bundell, as moze largely af-
terwarde in the chapter of keeping of letters
and other writings shal bee shewed. But ye
shal vnderstande, that the parcels of the Jour-
nall ought to bee written, ordered and in-
dited in shorter sentence, without superfluous
words, than be the parcels in y Inuentory or
Memozial as hereafter you shal by diuers ex-
amples haue information: but first it is to be
noted,

BRIEFE RULES.

noted, that yee know the two termes used in the saide Journall after the maner as is used in the same, which as the order of this account requireth, is expressed by two denominations: to wit, by Debitor, and Creditor, whereof the first is the name of the Debitor, receiuer or borrower: and the other of the Creditor, deliuerer, or lender. To the furtherance whereof there is a Rule, which being well vnderstood, will aide you greatly: which Rule is to bee learned as well by rote, as by reason, which is thus.

All things receiued, or the receiuer must owe to all things deliuered, or to the deliuerer,

Wherby is meant, that the goods bought, or the money receaued of any person, must in all parcels bee made Debitor, (that is to say) to owe vnto the parties of whom it is receiued. As for example: imagine you haue bought clothes of Thomas Long, then to obserue the Rule, you must enter the parcel into the Journall, saying: Clothes oweth to Thomas Long, &c. If you receiue money of any man: according to the same Rule you must say, money oweth to William Hall, &c. And hereby appeareth that part, how the same Rule is obserued. Contrariwise, if you

BRIEFE RVLES.

sell goods, or pay money to any: Then to the observing of the same rule, you shal say, Henry Bar, &c. oweth to clothes. Or, James Welch oweth to money &c.

Touching the ruling of your Journall, observe these few notes. Betweene the two lines next your left hand is the place to set the directions which directeth the parcels that are to be entered from that booke into the Leager or great booke of accompts: betwene y^e which two lines befoze every parcell in the Journal must be drawen a line overthwart, and must have a figure or figures made both above and vnder the same. The which figures or numbers standing above, doth direct to the lease of the Debitor parcel, whether the same is bozrn into the Leager: and the other being vnderneath the line, directeth to the lease of the Creditor thereof. The lines on the same side of the Journall towarde the right hand, serveth to place the money, as li. s. d. And the large space within and betwene the place of the directions, and the place of li. s. d. serveth to write the parcels of the Journall: You must orderly keepe the yeare of our Lord, and the day of the Moneth, on the toppe of everie page, &c. asforesaid.

Of the manner of knowvledge, the
enditing of parcelles into the Iournal,
as well the Debitor, as the Creditor, and of
two other termes vsed in the Leager: where-
of one is named Capsa, and that other
Capitall, and what by them is to
be vnderstoode, to wit, De-
bitor and Creditor.

The 10. Chapter.



First in the name of God, you
shall enter or indite into your
Iournal the first parcel of your
Inuentory, that is to wæte, the
parcell and summe of ready
money, golde and siluer, and for the more
knowledge of the entring and ording of par-
cels of the Inuentory into the Iournall, yee
shall call to remembrance the aforesaid two
termes Capsa, and Capitall: and by Capsa
is vnderstood the chyft or ready money, and
by Capitall is vnderstode the substance of a
mans goods, or his stocke, which stocke shal
alwayes bee Creditor, aswell in your Jour-
nall, as in your Leager, and the chyft or rea-
dy money Debitor. And if it so were that the
Creditor syde of your chyft in parcels should
bee sounde more in the summe of the money,

BRIEFE RVLES.

than the Debito² side of your said Chist, then were there erro², fo² generally the Debito² syde must alwayes be moze in summe of money than the Credito² syde of the chist, o² equall to the Credito² syde of the chyst, o² els in the balansing of your booke, o² reckoning, there should fall and appeare an euident error, as moze clearly in the place and chapter of the ballance making shalbe shewed.

Now in the sayd Journall y^ee shall enter your parcels of ready money, in this maner as followeth.

The



**The title of your Iournall, and the
maner of entering parcels
therein.**

In the name of God, amen.

1587.

August the 8th. day.

The Iournall or daily booke of the letter
A. for the accompt of me M.^rN. citizen and
M. of London, &c. which title should bee
written on the first leafe of cleane paper in
the saide booke, which done, on the next
leafe following begin to enter your Inuen-
torie as followeth.

<p>Chest or money is Debitor (or oweth) to stocke belonging to mee M. N. and is for pounds, shillings, and pence, so many, &c. or buckets so many, &c. expressing the name, number and value as appeareth in such a leafe, or folio of your Inuen- tory, &c amounting to the summe of 1.00. 00 s. 00 d.</p>	<p>li. s. d.</p>
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<p>Kings and Jewels, set and bn- set, waying or, graines, &c. oweth to stock, and specifying euery thing by it selfe &c. as appeareth in such a leafe or folio of the Inuentory a- mounting to the summe of</p>	<p>li. s. d.</p>
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BRIEFE RVLES.

Plate gilt and vngilt oweth to
 Stock, and is for so many cups, pee-
 ces, saltes, spoones, &c. naming eue-
 ry thing by it selfe, the waights and
 and common price valued as ap-
 peareth in the Inuentoꝝ in such a
 lease, &c. amounting to the summe
 of li. s. d.

li. s. d.

Raiment in woollen cloth to my
 body, oweth to Stocke: and is for
 so many gownes of such colour and
 sortes, &c. declaring euery thing in
 valour, &c. amounting to poundes,
 Shillings, & pence. I say. li. 0 0 0.

li. s. d.

Papery or Linnen oweth to
 Stocke, for so many table clothes
 of Diaper, naming the length, the
 breadth, the markes and price: and
 likewise of plaine Linnen, table
 clothes, towels, sheetes, shirtes, &c.
 amountes. li. s. d.

li. s. d.

BRIEFE NOTES.

And like as yee haue entered these foresaid parcels into your Journal, ought of your Inuentory, in such wise shal ye enter al other parcels of marchandises, of what name it is by it selfe, be it in clothes, carseis, bags, sacks, or any other quantity of weight or measure. And the summe of money such as yee haue prefixed to hold for your seate, be it Starling money, Flemish money, or any other. And for this consideration in all your businesse in buying or selling, in what Citie, Towne or countrey it be or of what kinde of money the marchandises is bought or solde with. Alwaies yee shall reduce the money vnto the vsuall money of your owne reckoning, for any manner marchandise so bought or solde. Also all these parcels entred and brought one after an other out of your Inuentory, and memoriall, into your Journal, you shall then marke or signe the said parcels, with such a marke or line ouerthwart in your said booke of Inuentory, that yee may evidently know thereby surely entred into your Journall, I wot well you may vse diuers signes and markes, therefore I commit the same vnto your owne discretion. &c.

Of the last and thirde principall
booke, called the Leager, and how
it ought to be made & ordered,
and of his Calender sin-
gle and double.

The 11. Chapter.



After you haue thus sette euery
parcell orderly in your Jour-
nal, the it behoueth you to take
out the said parcelles, and com-
pile and indite them into the
third booke, called the Leager, which com-
monly is made of double, so many leaues as
is the Journall: vnto which Leager it shalbe
necessary to ordein or make a calender, other-
wise called a Reportory or a finder, in
the which calender yee shall sette all your
Debitors and Creditors vppon such letters
as the names haue their beginning, with the
number of leaues on which they stand in your
Leager, and bee it remembred, that this Ca-
lender aforesaide, may containe in all the
leaues, all the whole crosse row of letters, as
A. B. C. D. &c. Vnto the ende of the crosse
row. And to the entent that a name that be-
ginneeth with A. shall bee written vppon A.
in the Calender, and so of other names, after
the

BRIEFE NOTES.

the letter of their beginning : And the sayd Leager ought to be sygned and marked with the said marke o2 signe , as is in the memozi- all, o2 Journall , and with the number of his leaues , and the date of our Lord, aboue in the toppe on both the sides of euery leafe, and in the first leaf of your Leager you must indight o2 enter your money, o2 Chest Debito2, like as hee is first made Debito2 in the Journall. And that yē leaue boide al the face o2 syde there as your Chyft standeth Debito2 as cleane vniwzitten , because the said Chyft is most occupied of any parcell, by the reason of money put in , and money taken out , which in common spāch is called recei- uing of money, and paying of money : fo2 you shall vnderstande that this Debito2 side of your Leager , is as it were a peculiar place elected and appointed fo2 this purpose, to set downe all the estate of your Chyft, o2 ready money p2esent, o2 what money you either bo- 2o2w o2 receiue of any person, o2 fo2 any goods solde, &c. with b2iefe notes one vnder ano- ther, naming the number of the leafe o2 folio of your Credito2 , parcell from whence the same accompte is bzought , as anon by ex- ample shal appeare , &c.

And likewise the Credito2 syde of this your first leafe, declareth in b2iefe sentences where the estate of your Chyft in money is besto2

BRIEFE NOTES.

bestowed, for therein yee are to note also briefly what money you deliuer or pay out to any person, noting the day and time with a direction of the number of the lease where the sayd parcels be entered Debito.

Furthermoze in this Leager the leaues ought to bee ruled on the sides of the leaues, as there the summes of money shall stande, with as many lynes as your vsuall money hath denominations, as a line for poundes a line for shillings, and a line for pence, as by a note following plainly appeareth in the forme of your Calender, which should stand before the Leager.

The sides of euery lease in the said greafe booke or Leager, both left and right lying broade open, must haue in the top or corner one manner of folio, which may bee knowne by this marke i) And that so lying open in the face of accompt, wherof the left side next your left hand is Debito, and the other Credito. The small space towardes the lefte hand serueth for the number of the clothes, pypes, hogsheads, &c. which shall happen to come in any parcell there against. And the next columnne to the parcelles, that is, for to write the name of the moneth, the other smal space next to the moneths serueth for the day. Thus passing ouer the middle part of the page to the next small space or columnne toward

BRIEFE NOTES.

warde the right hand, where ouer folio is written, serueth for the number of the folio or leaues where your Debitor and Creditor parcels do respond in the same booke. And the other lines next serueth for pounds, shillings and pence: vse and practise to a man that hath a ready wit and vnderstanding shal bring experience of all this aforesaide: and as I haue saide before, this our first Leager must bee signed with A. as the other bookes are.

Of the vway and manner of bringing the parcels out of the Iournal into the Leager, and why one parcell in the Iournall maketh two in in the Leager, and the maner of striking out the parcels of the Iournall, and of the two numbers of the leaues of the Leager that bee set in the margent of the Iournal, and wherfore.

The 12. Chapter.



Now yee for certaine that euery one parcell that is sette in your Iournall ought to bee made two parcels in your Leager, that one in Debitor, and that other in Creditor, aforesaide for each of them ought to be one parcell
by

BRIEFE RVLES.

by himfelfe in the Leager. The parcel of Debito² on the left fyde of the booke, and the parcel of Credito² of the right fyde of the booke, & the parcell Debito² repo²teth the number of the leafe of the Credito², and contrariwife the Credito² parcell repo²teth, the number of the leafe of the Debito². And thus euery parcel w²ritten and entred into your Leager, you fhall knitte o² chaine them together, and make your summe at the endes: remember alfo that when yee enter any thing Debito², then name o² fpecify that thing in the parcel, of Credito²: & in contrariwife yee fhall neuer rehearfe thing in your Credito², but yee fhall make mention therof in the Debito², fo that both may agree in caufe and summe: and of this discreete entring and compiling, fhall follow cleernes of your bufynes, o² otherwife, doing great abufion & erro² fhould appeare, and namely, at the making of the ballance of your booke, which is made by falding of refts, of all the parcels in the Leager remaining at that time. Fo² it requireth that the ballance, be in summe of money equall on either fide of the faces, both of Debito² & Credito², which is to vnderftand, that after all the parcels of the Leager are made euen and agreeable to their refts, and fet on the fecond fides of the face of the ballance: I meane the Debito² on the left fide, and the Crddito² vpon the right fide,

BRIEFE RVLES.

side, and that the summes of money be equal then is the ballance well rectified, for otherwise were there error in the governing of the Leager, as after moze largely shalbe declared in the making of the sayd ballance, and in summa summarum.

And forasmuch that of one parcel in your Journall yee make two parcels in your Leager, the one for Debito, and the other for Credito, which is to witt, if you enter the parcell of Debito first into the Leager that yee make a direction right against the said parcell, in the margent on your left hand o-
uer a litle short line thus 5 which sheweth that yee haue entered that parcell into your Leager in leaues 5.

And likewise when you enter or write the parcell of Credito out of your Journall yee make an other signe of direction right vnder the foresaid short line as here appeareth.

² Which done standeth as it were a fraction: And declareth that the said parcell is entered Debito into the Leager in leaues 5 in the face or side of Debito. Add likewise the number 2. vnder the line, signifyeth that the same parcell is entered Credito in your Leager in follio 2. in the face or side of Credito.

And note this that the nearer you do put or set the Credito to his Debito, so much
the

BRIEFE NOTES.

the better it is. Nevertheless it forceth not wheresoeuer it bee set.

And for the cause that the date of our **L**oꝝ doth verely chaunge and increase : therefore must yee order and write it according as your busines doth grow and encrease. Some men when it shalbe renewed, vse to set or write it betwene one parcell and another : and some set or write it in y^e margēt against the parcel, & some vse to write it with the parcell then compiled, which ye may write & order according to your pleasure and as your wisdomē shal think best, conduct and lead you in the dayly practise therof. Therefore study alwaies to enter the said Creditoꝝ immediatly at the sayd Debitoꝝ in the same face, or in the next following, not putting betweene any other parcell, for in the same day that the Debitoꝝ is made, in the same day is the Creditoꝝ begun. And therefore alway they ought to bee entered the one against the other.

Directions

1588

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D

This leafe describeth
the forme howe the
Iournall should
be ruled.

2

Debitor.

3

Creditor.

3

Debitor

5

Creditor.

The numbers.

The Moneths.

The dayes.

Debitor side.

1587.

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fo

li.

s.

d.

And these two leaues shew
the form how the leaues
in the great book should
be ruled.

The Numbers.

The Moneths.

The daies.

Creditor side.

1587 (1

foli. s. d.

THE MONUMENT
THE MONUMENT



CHURCH

(1)

2

A

B

C

Chyft.

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Jewels 3

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Stoche. 2.

D 3.

T

V


VV

X

Y

Z

The manner how to indite and enter the
parcels of the Chyst and stocke into the great booke
or Leager, in Debitor and Creditor, with the date
of our Lord, and the ordering thereof. And of the
deuiding of the spaces of the parcels.
after as they be more or lesse
as your busines
requireth.

 *Hese* things before re-
hearsed, discussed and sette in
good order according to the a-
foresaid instruction. Now for
our further doctrine let vs
compile the first parcell of the Chyst or ready
money in the Debitor partie. And then the
stocke or wares in the Creditor party of the
Leager: And as it said before, put the date of
our Lord in the front, as yee do in the Jour-
nall, but not the dayes of the moneth: For
both the monthes and the dayes haue their
appointed places, as hereafter shall bee shew-
wed and declared in the left syde of the Lea-
ger: for yee shall perceiue that some parcel in
the Leager may haue diuers dayes in sundry
moneths and yeares. Therfore the moneths
and dayes be written right against the par-
cels, one after an other, as the time and bu-
sines falleth, and when the date of our Lord
chaungeth, set it against the parcels, or be-
twene the parcels, at the day and time when

BRIEFE RVLES.

the compact was made, like as you may see in the parcels here following. &c.

Take your Leager in hand laying your Journall befoze you, and in the next boyde place after the Calender, write the Debitor parcell thus. First writing the day and moneth in the place appointed, with the lease noted folio, 1. & the date of our Lord o-uer it: and the same first Debitor parcell write as followeth.

folio 1) 1587. fo. li. s.d.

August.	8.	Chyft oz ready money ought to giue me (oz is Debitor to stocke) li. s. d. for so much ready money in golde and siluer I haue at this day to stock: as in Creditor folio.	li.	s.	d.
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And alwayes the first entring and indighting of any parcell, let it be spoken somewhat large with cleere sentence, but afterwardes write with bziefe indighting in this wise.

10	More li. s. d. for so much borrowed of A. B. as in his accompt in Cred. such a lease.	li.	s.	d.
11	More li. s. d. receiued for Western Taries, as in that accompt of Creditor folio.	li.	s.	d.

And

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And so forth of others the like with the moneths and dayes noted against y^e said parcels in the place appointed on your left hand; as also toward your right hande in the place of folio, noting the number of the lease from whence the same accompt is brought: and thus doe till this syde is full w^{ri}tten, which done, summe it vp, and set the summe at the lower ende of the lease, &c.

For this Debito^r syde of your Leager as before was saide in the 11. Chapter, is as it were a peculiar place for this purpose, to set downe all the state of your Chyft or ready money, with b^{ri}efe notes directly one vnder another (aforesaid) of all such ready money as you haue or do recieue any manner of way, either for money borrowed or receiued of any person, or money receiued for goods solde, &c.

And now returning againe to our former purpose, presently as soone as you haue thus entered the first parcell of Chyft or ready money aforesaide, (for the rest of the matter following is but a digression of notes of directions) make ouer the direction of accomptes into your Journall, where that parcell so entered into your Leager is Debito^r, which is in follo 1.

So shall there bee left in the great booke in the Debito^r syde, in the place of folio, betwene

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twéene the parcel so w^zitten at large, and the place of poundes, shillinges, and pence a litle boide r^ome without any figure, as appeareth wherin must stande the figure of the folio, where you shall chaunce to make the parcell Credito^r.

And now followeth a wo^rd o^r two of the o^rder and manner how the first lease of your Credito^r side ought to bee w^zitten: that is, therein you shal also b^riefly w^zite and enter all such particular summes of money as you disburse out of your stocke o^r Chyft, fo^r any manner of lande, o^r marchandize, bought, layde out, o^r paid fo^r to any person whatsoeuer, &c. as also what money you lend, &c. o^r disburse fo^r expence of h^ousholde, &c. charges of marchandize, &c. with the like b^riefe notes also of the day and tyme, and in what lease o^r folio you shall finde the Debito^r fo^r the same, and the first ent^rance o^r beginning thereof w^zit thus, as in exam^{pl}e followeth.

BRIEFE RVLES.

1587 fol. 1)

lt. s. d.

August 12	The accompt of the Chyft			
	oz ready money is due to			
	haue li. s. d. and is fo2 so			
	much lent R. B as in his			
	accompt in Debito2 folio.	li. s. d.		
oo	Moze li. s. d. fo2 so much			
	paide to W. C. as in his ac-			
	compt in Debito2 folio.	li. s. d.		
	Moze li. s. d. paid fo2 ex-			
	pēces of houlhold, as in that			
	accompt in Debito2.	li. s. d.		

And so fo2th parcell after parcel as the order of your accomptes directeth you, fo2 this Credito2 side is also appointed bziefly to w2ite downe, particularly all such ready mo- ney as you disburse out of Chyft oz purse fo2 any thing whatsoever.

And when this side oz the Debito2 side is full w2itten, that you mynde to make it euen with the Debito2 syde per contra. in a pēce of paper aparte, gather vp what this your Credito2 side amounteth vnto: and in your paper subtract the same from the totall sum of your Debito2 side. And the rest founde, set the same down here below on this Credito2 side, after this manner with an R befoze it, signifying rest, as in example.

BRIEFE RVLES.

R	Moze li. s. d. for so much ready money now re- mayning, which for lacke of roome is bozne ouer to the accompte of money nowe made in this booke in De- bitoz such a lease, or to the ballance of this booke in De- bitoz such a lease, &c.	li. s. d.
---	--	-----------

And note well in what lease of your Leager you carie this rest to, that first of all you set downe this letter R, to signifie a remaine thether bzought from the Creditoz syde of folio 1.

Now a word or two touching the forme and method of the direction of the seconde leaues of your Leager, viz. of folio 2. where on your Creditoz side you shall briefly enter all the whole estate due and proper to the owner: First beginning with ready money, secondly with Jewels, and so forth with Plate, Marchaundizes, Landes, and Im-plementes, and debtes according as they bee witten in your Journall, with their directions, in what leaues of your Leager the same accompt standeth, as
for example.

August

BRIEFE RVLES:

1587 Folio (2 li. s. d.

August 8 Stocke oꝝ Capital is due
to haue li. s. d.

And is foꝝ so much ready
money, in gold and siluer, as
I finde at this pꝛesent day
to Chyft, as in Debitoꝝ fol.

1 li. s. d.

Which done, as appeareth wꝛite in the
place offolio, the figure of one, which decla
reth where that parcel is made Debitoꝝ: And
then on the Debitoꝝ side, in the place of folio
set the figure of 2. which declareth where the
same parcell is made Creditoꝝ. And than
vnder the direction of your Journall make a
figure of 2 which declareth where the saide
parcell is entered Creditoꝝ. If you wꝛite a
ny parcell at large in Debitoꝝ, you may
make it shoꝛte in Creditoꝝ. And contrari
wise if you bee bꝛiefe in Creditoꝝ, it must be
at length in Debitoꝝ.

Than goe to your Calender to the letter
C. and there enter Chyft, saying, Chyft is in
folio 1. Then foꝝ your Creditoꝝ goe to the
letter S. and there enter Stocke as followeth:
Stocke is in folio 2.

Thus haue you done that one parcell in
all pointes, and so enter not ouely all such
as are appropriate to the owner, but also all
other

BRIEFE RVLES.

other proceeding of the Inuentory, or otherwise comming in your Journall.

And for the rest of the parcels you shall write, as by and by an example or two I will declare: But be sure you obserue your rules, as right now was taught you for the first parcel, and you shall quickly learne putting thereto your goodwill: Example, now of the rest of the parcels, on the Creditor side.

More li. s. d. And is for diuers Rings and Jewels, as in Debitor folio.	3	li	s.	d.
---	---	----	----	----

More li. s. d. And is for Plate: of Siluer par- cell gilts. As in Debitor folio. _____	4	li.	s.	d.
---	---	-----	----	----

And so forth thus briefly entring, them according as they are written in your Journal, as right now was said, which done, gather the totall of this Creditor syde, and the same summe set down at the lower end hereof, &c.

And for the forme of the same second lease on your Debitor syde, you shall briefly enter an estate what accomptes you are to answer vnto, that is to say, the names and summes of all such reckonings as you owe to other men, according as you finde them noted in your Inuentory, as for example.

August

BRIEFE RULES:

Fol. (2 1587

li. s. d.

August 8	<p>Stock or Capital is Debito^r (or oweth to giue me) li. s. d. And is for so much as I do owe to such a mā merchant of N. as appeareth in Credito^r folio such a lease.</p>	<p>li. s. d.</p>
	<p>More li. s. d. owing to N. M. as in Credito^r folio.</p>	<p>li. s. d.</p>

And so forth of others briefly with their directions, in what leaues of your Leager the same accompt standeth, &c. Which done, to make the summes equall, gather the total hereof in a peece of paper aparte, and subtray it from the totall summe of your Credito^r opposite, and the rest is the net substance or Capitall of the owner to bee put in trafique. &c.

Thus performing every act belonging to the enterance of these parcels, that each parcell both in your Debito^r and Credito^r be orderly noted and responded in your Journall, as afoze in the first parcell was prescribed, with each parcell, entered in your alphabet in their conuenient place. To the intent at all times you may readily fynde the same accompt in the Leager: your labour shall appeare vnto you both delightfull and pleasant. &c.

And

BRIEFE RVLES.

And knowe y^e for certaine, that perchance it so might happen your Leager to bee lost by infortune of th^eues, fire or water, &c. And that then your memoziall and Journall were presented in their good order after the doctrine aforesaid, then with these two booke y^e may againe renew & make another Leager, with all the contentes and parcels from day to day, and put them in the same number and leafe in which they were found in before, if you did direct them in the margent of your Journal, when you tooke out those parcels in the Leager, with the two numbers of Debitor and Creditor, one above another, which did report y^e leafe of the Leager where the parcels were set. Then directly againe at such a leafe you may set it by your owne reason. so that with good dilligence you may haue another Leager.

Afterwarde yee shall write or indight into the Leager the second parcell which was of ringes and iewels, putting it into his convenient place on this wise. But first you shall put above in the beginning of the leafe, the date of our Lord, if it bee not put in before some other parcell, for sometyme there happeneth in one syde of the Leager two or thre parcels, according as hee that keepeth the booke knoweth the space to bee sufficient to the vse of the same: for peradventure he shall see such
a par.

BRIEFE RVLES.

a parcell that seldome is vsed. And therefore he wil leaue a lesser space for it, than for those parcels which come daily in vse, as before in the chapter of the Chist and wares is spoken, for y^e which parcels it is accustomed to leaue the whole side of the booke, because that very often times by the quantitie of your businesse you must occupy and write in them. And this is done onely for the often chaunge of the Calendar.

Now I returne to my former purpose, you shal write in your third leafe in the parcell of Debitor, like as is aforesaid towards your left hand.

1587.

Kings with precious stones, & iewels of diuers sorts ought to giue me the eight day of August, the said yere for substance of a stocke of mine, for so many peeces, weying so much, of the which so many bee Emeraldes set in golde, &c. and so many Saphirs, &c. and so many Rubies, and so many Diamonds: which iewels you shall name euery sort by it selfe putting the valure of them how much they be after the common price in ready money. so many li. which I haue at this day to stocke Creditor folio. 3

And this parcell being entered in your

C 1

Journall

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Journall with his directing figure, &c.

Then goe vnto the stocke of wares, and write in the same with fewer wordes, according to the tenor of this Chapter.

And there enter it on the Creditor syde vnder the first parcell of Stocke or Capitall is due to haue, briefly, writing it in this wise.

More P. s. d. And is for diuers Kinges and Jewels as appeareth there in the third lease.

And this done, make an other direction in your Journall, as I haue shewed you before in the twelfth Chapter and first parcell placing the number of the leaues in the margin of your Journall where you haue entered such parcels into your Leager, as before saide, one aboue an other, as here appeareth.

vz. $\begin{array}{r} 3 \\ 2 \end{array}$

For and yee haue put the parcell Debitor in leaues 3. & that stock standeth in his place in leaues 2.

Albeit that is not full, yet neuerthelesse, yee shal conuey it into the same lease before all other parcels, as after in the Calender or repository yee shall more plainly vnderstand. And this is sufficient to you for this and all other like. And when yee haue entered this into the saide Leager, and haue made

BRIEFE RVLES.

made it meete and agréable with the Journall, yee shal straight enter or write it into your Calender or alphabet. s. as it is befoze rehearsed vppon such a letter or letters as are according to their names.

Hovv the parcels of marchandises ought to be entered and written, which by inuentorie or otherwise a man findeth himselfe to haue in the Leager, in the Debitor, and in the Creditor part.

The xiiij. Chapter.



Ther foure parcels next following of your moueables, that is to say, clothes, linnen, wollen, fether beddes, apparell for your bodie. &c. Afterwarde yee shal enter them by your owne discretion lightly, likewise as yee haue entered them noted out of the Inuentory into the Journall word for word. For as wee said befoze in the first chapter, that such an Inuentory is not

BRIEFE RULES.

drawen out of the memoziall, for certaine causes, that is there alledged, and therefore his indighting is in the Journall, and also in the great booke in Debitoꝝ and Creditoꝝ: & to enter it also into the Alphabet, which now I leaue to your discretion to doe. And onely the eight parcell of ginger, which yee fynde that yee haue, wee will declare and make open how to enter the same in your Journal, & also how to write it in your Leager, which will bee to you a sufficient doctrine for all other thinges which yee fynde that yee haue of marchandise: Having alwaies respect of their number, their weight their valure and their measure in all manner of wayes, by which such marchandise are wont to bee bought and solde among marchants in diuers parties, as well on this side as beyond the sea, it is not possible here to shew examples to the uttermost. But of these few rules set forth yee may shortly comprehend and learne that thing which to you shall bee sufficient. For I haue onely written this treatise but for a direction or Instruction to a greater matter.

Therefore wil I giue you here a note first how to write or enter that eight parcell of ginger into your Journall, and by it all other, &c.

For ginger of Mechene, or Callicoe, or
any

BRIEFE RVLES

any other &c. saye,

Ginger of Mechene, &c. oweth to stocke, li. s. d. & is for C. quar. li. at such a price the C. weight, I say amounteth to li. s. d.	}	p. s. d.
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And when yee haue thus entered it into Journall, then presently after in the memoriall or inuentory, yee shall launce or make a stroke in the manner as is saide befoze in the 10. chapter, and so shall yee doe with all other parcels, &c. And for euery one parcell that is spoken of in the Journall, yee shall alway enter twoo parcelles into the great booke called the Leager, the first in Debitoꝝ, and the second in Creditoꝝ, as we haue said befoze in the fourteenth chapter. The which parcelles yee shall enter in this manner into your Leager, in Debitoꝝ partie.

First alway entring the yeare of our lord if it be not set in befoze. And also setting in the day of the moneth, as is shewed in the 13. chapter, that the day ought not to be put in the beginning of the lease of the Leager. For because that in the same face may chaunce to bee many parcels of diuers debts and creditours, &c. which although they be spzonge vnder one yeare of our Lorde, yet they may bee in diuers moneths, and dayes, as in perusing of the booke, ye may well perceiue

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ceiue. Also in the saide face of the great booke should not be any other parcels, than one on- ly parcell of the chyst, or of substance, stocke or ware per incontra, and the day put aboue in the Leager cannot bee obserued, for it should happen that chances falling in diuers moneths and dayes, should be put in the said parcel: and therefore auncient marchantes haue not vsed to put the day aboue in the Leager or great booke.

Now resteth to declare how the aforesaid parcell of Ginger, or any such lyke is to bee wrytten in your Leager, &c.

August

8

Ginger of Mechen, &c.
oweth (or is Debitor to
stocke.) And is for so ma-
ny C. weight &c. and I
esteeeme them of common
price to bee worth in va-
lue euery C. so many li.
s. d. I say amounteth
to li. s. d.

p. s. d.

And thus yee shall indight the parcell of the Journall into the Debitor, that is on the left hand, as I haue often times saide to you. And after that yee shal enter it into the Creditor, to make the parcels meete declared to you in the entring of Ringes with precious stones,

BRIEFE RVLES.

Stones or Jewelles before in the 13. Chapter, in this wise, that is to say: Item such a day, or the aforesaid 8. day of August for Ginger of Mechene, &c. is due to haue li. s. d.

And after ye haue entered it in the aforesaid manner, than shall yee indighte the parcel of the Journall into the Creditor, that is to say, on the right hand of the Leager, right as here aboue hath bene shewed, and put the number of the leaues in the margent, one aboue another, as 3 aboue, and 2 vnder: for that you haue entered the Debitor in leaues 3 in the Leager. And the Creditor, that is to say, the stocke in leaues 2. And incontinent after enter it into your Alphabet or Calender at his proper letter, for the cause and reason shewed before in the 15. Chapter.

How

Hovv ye shal order in your bookes
the parcelles of voiages in your owne
handes, or else in the guyding
of another, as factor.
by commission,

The xv. Chapter,



Voyages be commonly made two
manner of waies, whereof one
may bee in your owne handes,
oz by another by commission,
wherof procedeth diuers waies
in the ordering of the accomptes of the same:
for why? they presuppose alwayes double
bookes, whether the reckoning bee in your
owne handes, oz else in the guiding of ano-
ther person by recommending and commis-
sion: for one Leager remaineth onely in the
house, appropried for the same, and another
ye ought to haue for the businesse of the vi-
age: wherefore if the viage bee in your owne
handes, then with good manner prepare your
busines after this fourme, that is by Inuen-
tory a little Journall, and a litle Leager, for
the busines belonging onely to the viage in
buying, selling, and bartering, of all which
ye shall make Debitoꝝs and Creditoꝝs, the
per-

BRIEFE RVLES.

persons goods, Chyft, stocke, and biage, and this is reputed for the best. Nowbeit you may keepe your account with your Chyft, out of the which you take the substance of your biage, making it in the booke of the biage Creditor, and your marchandise and wares Debitor, one for y other: & so shal you order your chyst and stocke ordinatly after the famous account. And if you returne home in health, y^e ought to render your chyst on the contrary side other marchandise, or else ready money, and with it you shall summe the whole account, and the profite and losse risen of the said biage, after in their places shall be written accordingly in the great Leager: And if so be that you by commissiō provide your biage to be in the guiding of another man, than y^e shall of all things in your booke make him Debitor to whom you send, in this wise saying. Per biage, commysed to such a man, by name, holding accompt as autho^r and facto^r of all such marchandise, goods, and money to him sent: and thus compiled parcel after parcel. &c. And then he for his part shall addresse & fourme his Leager. And this to you againe shall bee to make you facto^r, as Creditor of all remised againe, which shall agræ and bee even with your accompt: and thus the biage is well saldid.

The

The manner of the keeping of the
famous accompt of companie,
how it ought to bee
ordered in al the
3 bookes.

The xvj. Chapter.



The famous keeping and ordering
of thaccompt of companies or fe-
lowships, which sometimes be v-
sed by reason that the persons of
the company euerich by himselfe putteth in-
to the stocke money or marchandise, some one
thing and some another to make their stocke
to be vled in the feate of marchandise, for the
rate of gaines, &c. And to this keeping of the
accompt of companies is two manner of
wayes, of the which the one is, that ye haue
thre bookes seperate ordeined for the compa-
ny, that is to wæte, a Memoziall, a Journal,
and a Leager: And into the said Memoziall
yee shall put euery thinge that belongeth to
the companie, rehearsing the names compact,
and condition, and for what time, by wryting
or instrument, shewing their factors or ser-
uantes, such as they intend to holde for their
cause: and thus order euery thing by it selfe,
money and goods, of the which make the per-
sons

BRIEFE RVLES.

sons Creditors, and the stocke of the companie Debitor.

Also by another or second manner, you may hold and keepe this accompt of company in your vsuall bookes, as to order the parcel of the company in the said bookes seuerally. And for this reason or cause this way is called famous, because that the parcels bee sepe-
rate from the other parcelles, of which learning after ward I shall geue you instruction of the way and manner how and in what wise yee shall indight or compile first in your Demoziall, and after wardes in your Journall, and so into your Leager &c.

And thus immediatly yee shall say in your Demoziall: in such a day wee haue made company, these persons together by compact as appeareth by writing or instrument made for so many yeares, of the which company such a man layth in ready money for so much. Another in wool waying so much, valured to so much li. s. d. Another consigneth in deto-
tors so much. And thus of as many as bee of this company: So that al the bodie or stock of this company, at this day present amounteth in starling money, som. total. li. s. d.

After wardes in your Journall say in this wise, to adresse every thing by Imaginati-
on in good order deuise and name. A chyst of companie. In like wise A. Stocke of com-
pany

BRIEFE RVLES.

pany in this manner. Per accompt of our companie, so naming to the intent that you may know the parcels of the accompt of company, from other parcels of your vsuall doing. Then consequently you shall compile the accomptes of the companie thus: Chist o2 readie money of our companie oweth to giue.

And such a parson of our companie is due to haue fo2 so much ready money put this day in company fo2 gaine so many duckets, which amounteth in sterling money li. s. d.

All of our companie oweth to giue such a person of our companie is due to haue fo2 bales waying so much, &c.

Amounteth in money so much &c.

Thus compile the debtes: Such a person of our companie is due to haue, &c. And this well vnderstood, you may according to your good discretion direct the same. &c.

Item it is necessary that euery partner doe keepe thereof a Journall and Leager, declaring thereby how thinges haue passed o2 chaunced in time of that partible accompte, making each thing Debitor to their partible stocke, and beare the parcels into the greate booke of that accompt, as I haue besoze instructed you. And as the rest of your occupying in the said accompt chaunceth, so order your bookes: and at your viages returne, o2
ende

BRIEFE RVLES.

end of your compacts, ballance vp the books, and your part there as well that you put in as you gaines : beare into the Journall of your principall accompt, be it money, wares, or deptes, &c. and make it Debitoꝝ to the partible accompt, as in the second parcel, bearing it to your great booke : where on the Creditoꝝ syde of partible accompt you shall finde your principall answered with a gaine, &c.

Of the ordering of the expences
of the which some bee called ordinary
expences, and some bee called extraordi-
narie, of which both hereafter I
shall make distinction, as
insueth.

The xvij. Chapter.

BEsydes all other it behoueth you to keepe order for the charges of marchaundise, and expences of your housholde with diuers other expences, &c. of which many marchantes do holde accompte in their bookes for the moze cleerenesse of their doinges, and to the intent they may know their gaine or losse. And how the Capitall stocke standeth at such
time

BRIEFE RVLES.

time as they ballance their accomptes. First al ordinary expences yee shall order in this wise, Ordinary expences be these, as costes, expences of marchandises of liuelode, of reparations, and all such as ought to bee ordered. First you shall make the marchandise or goods Debito2, and the expences Credito2, with all the particular parcels, along: than afterwarde to salde the same, make the expences ordinary Debito2, and the chyst Credito2, for the totall summe of the saide expences. Now for costes or expences extraordinary, which be these, as expences of flesh, cates, expences in drinke, as wine, ale, beere, &c. expences of raiment, expences of wood, & cole, expences in houserent, &c.

All those and such other yee shall make first Debito2, for the particulars, and the chyst Credito2: And note that yee first order al these expences particularly in your Journall, and to salde them afterwarde in the Leager, ye shall make gaines and damages, of all these parcels, and the expences in their places Credito2s: for they be reckoned in manner as damage in conclusion.

Of

Of the famous accompt called
posite or losse, or otherwise, *Lucrum*
or *Damnum*, and how to or-
der it in the Leager.

The xvij. Chapter.

Item touching the accomptes (of
profite and losse) of necessitie it
must haue one arcompt proper
in some one place of your Leager,
conteyning both a Debitor and Creditor side,
as hath any other parcell: and on the Debi-
tor syde therof must bee wzitten all manner
of losse sustained: And on the Creditor side
all thinges gained. And this said accompt
groweth oft in the Leager in diuers parcels
of goods whercof the sale happeneth, to pro-
fite or losse, which must bee saldid in this ac-
compt of profite and losse, &c.

And when any accompt of goodes in the
Leager is all solde, and that the Debitor
part remayneth in summe of money more
than the Creditor part, than is that goods sold
for losse of as much as the rest amounteth un-
to: wherefore to sald thus, you must thus
wzite on the Debitor side.

Septem-

BRIEFE RVLES.

Septēb.	00	Proſite and loſſe o'weth li. s. d. loſt by receiuing of money befoze it was due. As in Creditoz.	00	P.	s.	d.
---------	----	---	----	----	----	----

And contrary wiſe if any parcell all ſolde,
remaining vpon the Creditoz ſide, moze than
the part of the Debitoꝝ ſide: then is that good
ſolde foꝝ proſite oꝝ winning.

		Proſite and loſſe is due to haue li. s. d. gained by paiment of money made to M.N. as in his accompt in Debitoꝝ.	00	P.	s.	d.
--	--	--	----	----	----	----

And finally to conclude the accompte of
this your eſtate of gaine and loſſe: Take the
difference betweene gaine and loſſe, and if
there be any ſurplus of gaines, as happily
there muſt, the ſame is to bee caried to the
eſtate of your accompt, but firſt the ſaid Reſt
is to bee wꝛitten on the Debitoꝝ ſide of this
your accompt, to ſald oꝝ make the ſame euen
with an R. befoze it, as thus.

Decēb.	31	R. Moze P.s.d. foꝝ the clēer reſt of this accompt gai- ned, and to make it euen is boꝛne to my ſtocke in Creditoꝝ, folio	1	li.	s.	d.
--------	----	--	---	-----	----	----

And

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And thus you may vnderstand, that all Kestres made in the Jaccompt of Dare, of the accompt of losse and gaine, commeth of such goods as bee sold for losse. And all Kestres put in the side of Habere, commeth of such accomptes as be deliuered or sold for gaine, &c.

In vvhhat manner you shall referre or conuey the former parcels of the Leager when they bee full written, and to what leafe of your Leager you ought to bring the rest of such accompt, to the intent there may rise no suspicion in your Leager.

The xix. Chapter.



It is to bee remembred, when that any accompt by continuance of time vsed, is full written, whether it be in Creditor or Debitor, so that no more in that accompt may be put: then take the difference betweene the Creditor and Debitor, and make the rest, and which of them remaineth: the rest you shall referre and rescribe it in another leafe of the Leager, there

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as by course it may be put. And this rescription into a new leafe, ye shal salde the former accompt in that place, and see that you describe the rest in both partes, the one in Creditor of the former accompt, and the other in Debitor, there as yee write the Rest, which Rest yee neede not put in the Journall, like as is touched in the canon of Lucrum and Damnum: for that were but vaine busines.

And for the more declaration I put this example, that Marten hath bought and solde with you long time, by reason whereof his accōpt is ful, so y no more therin may be entered, & this accōpt standeth in my leager in fol. 30. now I will report or conuey it into a new leafe of my Leager in fol. 60, wher by course I may put in the saide Marten. Now I finde him by a longe accompt Debitor for 580 li. 0 s. 0 d.

And I finde him Creditor in the same accompt 522 li. 6 s. 0 d.

The which rest being 57 li. 14 s. 0 d. I put in creditor opposit. And in salding of the same accompt, thus saying: on the debitor side In fol. 60. Marten ought to geue for his rest. as it appeareth in fol. 30 57 li. 14 s. which is hether referred: and this in the whole sum saldeth from the accompte in folio 30. And make ye in the new leafe the day & date of our Lord God, and also in the margent of both the leaues, make this signe R. for restes.

Of the manner to returne any par-
cell which by error of minde is set in a
contrary accompt, where as of
right it ought not to
be set.

The xx. Chapter.



Wherewith it is necessarie for a
good keeper of the Leager to
know how to returne a parcel
which by erro2 is put in a place
there as it ought not to bee, as
as if it were sette in Debito2, and shoulde
stande in Credito2 : or that it were in the ac-
compt of Marten, and shoulde bee in the ac-
compt of Thomas : For why, sometime a
man is somnolent, not like disposed to his
busines. Therefore to remoue the erro2,
do this : Know first if the erro2 stand in De-
bito2, and shoulde by right be set in the Cre-
dito2, and that yee will returns it vnto the
proper place. Than first rescribe the oppo-
site of the erro2 which is in Credito2 of that
accompt, with rehearsing of the cause, and
then the same rescribe againe in the proper
place in the side of Debito2, as the truth doth
require, and say thus : that such a day, &c.
describing the reason and summe, li. s. d.

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the which was put in erroꝝ in such accompt. And then in the margent of the same parcell of erroꝝ yee shall set a crosse + which signifieth the erroꝝ to rectify in the pꝛoper place, and in this wise you shall doe yf the erroꝝ bee in Creditoꝝ, rescribing the opposite in Debitoꝝ, &c.

How to make the balance of the booke, and the manner of the examination of the old Leager for the concordance of the new. And the manner of examination by pricks, and perusing with the Memoriall, Iournall, and the Leager.

The xxi. Chap.



Now our woꝝkes shal bee to report one booke into another, at such time as the olde Leager is all full wzitten, oꝝ foꝝ an annuall vsage of the date of our Loꝝde, lyke as in famous places Marchauntes doe vse. And this acte, with moꝝe that followeth, is called the ballance of the booke, which by good deliberation ought to be made. And foꝝ the moꝝe
expe.

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expedition and cleernes, yee shall kéepe this order, which is, that yee take and assigne one of your fellowes to helpe you. For it were much labour and ouer tedious to one alone, to examin all that which belongeth vnto this acte. Wherefore for the moze speede, first deliuer vnto your fellow the Journall, and hold your selfe the Leager. Then requeste your fellow that hath the Journall, to begin with the first parcell of the said Journall, and that hee tell you the name and thing, and in what lease of the Leager it standeth, in Debitor or Creditor, so that you may perceiue to what lease hee sendeth you. And whan you haue founde the parcell, by the shewing of him, that hath the Journall: then marke and make a token in the said Leager in the same parcell with a pricke vppon the pound, thus li. or some other signe, so it be no blemish to the book, that done, say to him that hath the Journal, that he therin also make a pricke or signe of your concozdance. And beware that none of you without cōsent of the other, marke any parcell, by reason whereof might grow grieuous labours, to refozme the coꝛrection again of the same. For the parcels discretly perused, and so marked, testifieth a due examination, and this examination is to be vsed in any making of accompt between you and any other person, before that you deliuer it

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from your handes. Then proceede y^e forth in your worke by and by, and by examining your Journall and Leager together, of all the parcelles both Debito^{rs} and Credito^{rs}, by the which doing thzoughly examined, ye shal wel perceiue and find, if that your said leager bee perfectly gouerned and compiled o^r not.

And note you also that euery one parcell in your Journall must fo^r the concordance haue two p^rickes in this manner ii. because it ought to accorde with two parcels in the Leager, one in dare, another in habere. Then these bookes thus truely and thzoughly examined, if there remaine any superfluous parcels not p^ricked in the Leager, either in Debito^r o^r in Credito^r, then it p^resupposeth an erro^r in the Leager, the which may fall of parcels by erro^r put in such a Debito^r, o^r in such a Credito^r, the which may bee againe drawen, by giuing his quantity to his contrary. And thus yee may rectify all such as bee defectiue, as befoze is declared in the 12 chapter. Also diuers parcels moze may remaine vn^pricked in the Leager, which ought not to bee put in the Journall, as restes of marchaundise vn^solde, and restes that causeth losse o^r gain, they must be put to the accompt of losse gaine. Also other restes both of Debito^r and credito^r, by reason of making of the grosse o^r whole summe s^alding. And therefo^re

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foze al such rests should be signed in the margin of the Leager, against the reason of the same with this R. And then this acception so discussed if that your two bookes the Journal and Leager together well and truly examined, as aforesaid, agree both like in their making or pricking, than that testifieth your foresaide two bookes haue bene discretly gouerned and kept: and by this woꝝke and prouision is your Leager sufficiently rectified to the making of your ballance, as afterwarde shall be shewed.

Of the mauner of ordering and *writing your feates of marchandise*, in the time of making your ballance, when that your bookes together haue concordance, and why that yee ought not to write ne enter into your old bookes in this said time, and the cause wherefore.

\ The xxii. Chapter.



All other rules orderly kept and obserued, beware that yee neuer enter noꝝ renue any pargell into your three old bookes, that is to weere, the Demoziall, Journall, ne Leager, in such time as yee make your ballance, foꝝ

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thereby might come great inconuenience,
For it is to bee vnderstood, that the total sum
of ingrossing of your bookes is to bee conclu-
ded and done all at one day, but if such busi-
nes in feates doing happen in the time of ma-
king the said ballance, then shall you put that
businesse into your new bookes, as into the
new Demoziall, Journall and Leager. But
if you haue not prouided newe bookes, then
put your feates downe, with the dayes and
times, aparte in a leafe or queare after your
doing vntil that yee haue prepared and made
your new bookes, and then in them order
your businesse vntil all be discussed, the olde
and the new, and signed with their letters,
the old bookes with this letter A. & your new
bookes signed with this letter B.

The



The manner to knowv and hold
the accompt of a retayling shoppe in
your owne hand, or else in the
charge of another
person.

The xxiii. Chapter.



When you holde a shoppe furnished with seruantes, without your house, then in good order do thus: all such goods which daily you put to the retailing shoppe, Make the saide shoppe Debitor thereof in your owne bookes, and Creditor those goods which daily you put into the retailing shoppe: and coniect in your owne imagination, that this retailing shoppe were a person Debitor, of al the which you put into the saide shoppe, and doe laye out for it in any wise: and this order obserue surely. And the contrariwise of al that you again receiue, of that accompte make the shoppe of retaile Creditor, as though it were a Debitor. For all such as it rendzeth, yeldeth or conteineth part or portio after portio. And afterwards when you behold this accompt, you may perceiue if it be wel guided or not: and there bee
many

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many that make the foreman of the shoppe Debitor, notwithstanding it cannot bee iustly done without the will and consent of him: and therefore beware that yee neuer enter any parson in your booke, ether for Debitor or Creditor for your saide shoppe, except the consent of the same person. Also other stufte and implemences necessary for the said shop, as ballance, weightes, measures, for the vse of the same, and of all such make the shoppe Debitor, or him that hath the charge by writing of an Inuentory of his owne hande, or by his consent: and this shall bee sufficient when you assigne the gouerning of your shop to any other man. But if so were that you will keepe the sayde shoppe in your owne handes, then as befoze is saide, all that you buy, make Creditor them of whom you buy, with the condition if you buy for time: and if for ready money make Creditrice the stocke, and Debitrice the shoppe: and if you sell but litle in retaile not amounting 3 or 4 or 5 li. then such money keepe in a little Chest, by the space of 7 or 8 daies of retailing, and then make the Capsa Debitor, and the shoppe of retail Creditor of al that is sold, saying thus: Per capsam of retail for so many dayes, accomplished vnto this day for diuers goods solde, &c. wherfoze with a cleere sentence compile your parcels of all your accompte of retaile, for all
this

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this woꝛke is to oꝛder and guide euery cause by good engine and memoꝛy, so that you may know directly to what ende euery accompte may come. For in a pꝛouerbe it is saide: Qui exercet mercaturam & non cognoscit pecuniam suam, efficitur musca. &c. And therefore in escheewing of perilles, pꝛouide remedie to set your woꝛkes, that they may come to light oꝛ cleernes.

Of the forme and manner to keepe
and order letters that are sent to you
from your friendes and factors. And also
your especialties, as billes of hand, formall
obligations, and acquittances
concerning any part of
your occupying.

The 24. Chapter.

 Heras a great perfectnes and singular pꝛofite of the trade of merchandise, beside the due oꝛder of your saide three bookes, that is Memoꝛiall, Journall, and Leager, consisteth in the sure keeping and oꝛdering of your letters which are sent to you from your friends and factors: and also your especialties, as are billes of hande, foꝛmall obligations and acquit,

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quittances, concerning any part of your scruppling: wherefore you shall note that it is necessary that yee haue a little booke of paper called a register, wherein yee shal register euery letter and especialty that yee receiue, after that you haue witten the day of the moneth that you receiued it vppon the backe of your letter, and in this manner yee shall write in your said register, in the beginning the date of our Lozde, and then the day of the present moneth directly vnder: and then begin to write at the margent in this manner. M. receiued of Maister Anthony Rose de Mysina a letter concerning so much Ginger sent to me from him the 24 day of February. And then begin againe, and say: Item receiued a letter from him concerning so much suger that I had of him the 12. day of March: also receiued a letter the 4 day of Iuly, from my factor such a man, being at Cyuill, concerning diuers wares that hee sent mee, as appeareth in my Journal: also to bee remembered that I receiued sent to mee an obligation canceled of 40 li. that I paid him the eight day of May: and so continue your booke or register till the ende, and then write the next moneth betwene the names in a conuenient space as yee did at the first. And begin: Item receiued, &c. as yee did befoze, and so continue from moneth to moneth till the yeares ende
and

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and then write againe the date of our Lorde as yee did befoze: and note that yee register as well the day you send your letters, as the returne of them. It is also necessarie that you haue a chyst in your counting house for your letters, wherein you shall put them as soone as you haue read them, and written the day of receite on the backe side, till the month be ended, and gather all that yee receiued that moneth, and fold them some wat large, and binde them in a bundell. And in case yee receiue diuers letters from one place, as Venice, Iene, Florence, London, Cyuill, or Antwerpe, yee shall binde all that is from one of these places in a bundell by themselves, and write vppon the vpper letter Venice, or Iene, or any other place that they come from. And the desperate letters that you receiue from sundry places, may happen one or two in a yeare, let them be put in a bundell by themselves, and continue this order vntil the yeares ende, and then put all the bundels of letters of that yeare together in a bagge or large bore meete for that purpose, & write the date of our Lord vppon the said bagge or bore, and continue from yeare to yeare this order of your letters. Furthermoze remember to bee sure in all your letters, whether they bee great or small, to write the date of our Lorde, the day of the month, the name of the

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the place, and your owne name, which name is accustomed to bee w^ritten vnder the letters in the corner of the right hande: But among marchantes it is vsed to w^rite the date of our Mo^rde, and the name of the place aboue the letters at the beginning. And this order which wee haue w^ritten is to be obserued in all your letters. Also yee shall note that yee must haue a seuerall booke of reco^rd, wherein you shall reco^rd the copy of letters of charge wo^rd fo^r wo^rd, as bills of exchange, and billes of couenantes and debtes, and such other: and as fo^r your billes of hand, obligations, and such like, ought to bee kept in another more secrete place as in a seuerall chysse o^r counter: and whan yee pay money to another, cause the day of receite to be w^ritten in your booke of reco^rd, as I saide before: fo^r it is good to haue a booke of reco^rd sepe^rratly fo^r reco^rd of the Journall, o^r to reco^rd the dayes that you make your rememb^rance of such thinges as you doubt of, which might happen to losse if they were not perfectly specified in your said reco^rdes, and that dayly in the Euening before you goe to bedde, what time you ought to aduise you, if that any thing were to bee done, and cause it straight to bee w^ritten: and so likewise you may put in rememb^rance any vessell, plate, implement of your shoppe, naperie, o^r any other thing that
you

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you lende to your friendes, with diuers other matters, that you woulde keepe in remembrance, as the birth of children, the death of friendes, or any other notable thing:

and this shall bee sufficient for your instruction.

The summe of al this vvorke briefly gathered together, and also the substance of all the good order, how and in what manner to keepe and guide the books of marchandisynge, for most readines and cleernes of minde.

The xxy. Chapter.



All Creditoꝝ yee shall write into the Leager booke towards the right hande, and write the Debitoꝝ vpon the left hande of the same booke: all parcels entered into the booke ought to be double written, that is is to wete, if yee make one Creditoꝝ, then make the other Debitoꝝ, each of them in their proper place of Debitoꝝ and Creditoꝝ, which must containe three things, that is, the day, the summe, and the cause. The last summe named of the parcell in Debitoꝝ

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bito² ought to be the first named of his Credit² parcell: and that same day that yee write the Debito², the same day must yee write the parcell Credit².

The ballance of your booke is to be vnder-
stode, a leafe of paper disposed and made in
length and cressed in the middes, in such wise
that it haue two faces in plaine sighte, vppon
which leafe on the right side, yee shal copy al
the Credit²s, with the restes according to
your Leager, and vppon the left side the De-
bit²s, with their rests according. That don,
beholde if that the summe of the Debito², be
as much as is the summe of Credit², and yf
the summes of money, of Debito² and Cre-
dito² bee like, than is your ballance well, and
appeareth euidently, that your bookes haue
bene oꝛderly kept & gouerned. The accompt
of the cheft must alwayes be moze oꝛ like in
summe to the Credit² side, oꝛ else in that
accompt were erroꝛ. Yee may make no per-
son Debito² in your bookes without the con-
sent and will of the same person: and in like
manner yee may not put any condition noꝛ
compacte in any Credit², without the con-
sent and lycence of him that is Debito²: Re-
member also, that yee vse one ffoote oꝛ Stan-
dard of money in your accompt in your Lea-
ger, in all your feates, notwithstanding in
the same booke, you may expresse diuers and
sundꝛy

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sundry goldeſ, as ducates, cruſados, croſons,
 and ſuch other, which after their valure yee
 may reduce into your vſuall money, ſuch as
 you daily haunt. The parcelles of Debitoꝝ
 and Creditoꝝ of the accompt of the Chyſt,
 endite with few wooꝝdes, foꝛ it ſufficeth to
 ſay, that ſuch a day of ſuch a man, &c. The
 cauſe why, is, foꝛ the cleernes is ſhewed in
 the contrarye parcell. The accompt of any
 perſon oꝛ thing new commenced, yee ſhall
 in your Leager, compyle in a cleane leafe
 like as your bookeſ by courſe increaſeth, and
 in a place, and in ſpace agreeable: but in any
 wiſe retorne not backward: If any parcell
 were put by erroꝛ in any other parcell there
 as it ſhould not bee, and that you would re-
 dꝛeſſe it vnto the proper place there it ought
 to be ſet. Then againſt that erroꝛ in the mar-
 gent ſet a croſſe thus + oꝛ any other mark as
 you ſhall thinke good: and than againſt the
 ſame erroꝛ oppoſite, reſcribe that parcell in
 the ſame accompt: Example. If that the par-
 cell of erroꝛ were Creditoꝛ li. 50. ſ. 10. d. 6.
 and that you will retorne it to the Debitoꝛ
 ſide, ſay thus: and ought to giue li. 50. ſ. 10.
 d. 6. which is foꝛ the parcell oppoſite ſigned
 with the Croſſe, and put in ſuch a leafe foꝛ the
 refoꝛmation of erroꝛ: When the ſpace of any
 accompt is all full wꝛitten, and that you wil

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referre the rest into a new place, do thus. first see what the rest is in Debitoꝝ oꝝ Creditoꝝ: and if percase the rest were in Creditoꝝ, li. 28. s. 4. d. 2. then must yee make so much opposite in Debitoꝝ, rehearsing the day, saying: and ought to giue li. 28. s. 4. d. 2. foꝝ the rest of this accompt, put in Creditoꝝ Rest 2. And thus is it engrossed and rectified, then make in the margent this signe **R**. and rescribe the same Rest againe in the new lease assigned, and sette this **R**. befoꝛe in the margent: when that your old booke is all writen and consumed with parcels, and that you wil transpoꝛt the restes into a new: do thus first: See that your new booke be signed vpon the couerture with this letter **B**. as befoꝛe is shewed. Then addresse your ballance of your old booke wel examined, of the which take your copie into your new bookes of all the Debitoꝝs and Creditoꝝs, in such oꝛder as they stand in the ballance, and that yee write each parcel oꝛderly by it selfe with conuenient spaces, after the estimation of your doing, and foꝝ euery Debitoꝝ yee shall say. Per such one N. as appeareth in my olde booke A in such a lease: and then foꝝ euery Creditoꝝ say. Per such one N. remaining Creditoꝝ in my old booke A in such a lease, &c. And thus compile all other parcels after your ballance into
your

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your new booke, &c.

Now to adnull oꝛ to extinct euery parcell of your old booke so that they may stand clærly in your new booke, yee must perceiue the ballance aforesaide, as thus: If that a parcel in your olde booke resteth in Creditoꝛ, then make it so much in the same booke in Debitoꝛ, and say: Per so much of this parcell against wzitten. that is put in Creditoꝛ in my new book B in leaues &c. And thus yee shall

extinct the Creditoꝛs of the olde
book by the contrary of his
opposite, &c.

FINIS.

BRIEF RULES.

Four new books, &c.
To be sold at the
of your old books (which they may find clear
if in your new books, you will perceive the
difference in value, as thus: At that a parcel
in your old books, which in your new, you
would find to be worth more than in your
old, and that is the reason of this new
book being put out in the world, and
the reason is in the new, and the reason is in the
new, the direction of the new
book is the reason of the new

FINIS.

In the name of God Amen.

1587.

August the viii. day.

The Inuentorie generall of
me N. A. Citizen and N.
of London, dvelling in the parish
of *S Swithins,* Contayning my whole
estate generall in lands, rents, goods,
readie money, debtes, and Creditors
which I haue in this world
at this present
day.

*As by the saide Inuentory particu-
larly appeareth.*

In the name of God Amen.

1587.

August the xiiij. day.

The Inventorie generall of
me W. A. Cizzen and W.
of London, dwelling in the parish
of St. Martin, containing my whole
estate generall in lands tenements, goods,
ready money, debts, and Credits
which I have in this world
at this present
day.

As by the said Inventory particu-
larly appeareth.

02 **I**N primis, I finde in Golde these
 00 parcelles, that is to say.
 Lxxij. Portigues: at ij.li.r.s. the
 peece _____ Cxxij.li.
 Lxxvi. french crownes, at vi.s. the
 peece _____ xxvi.li.xvi.s.
 Cxxvi. olde Angels at r. s. the
 peece _____ Cxviij li.
 CCCCxxv. Soueraines at r. s. the
 peece _____ CCxli.r.s.
 Amount in all to the summe of _____

li s d
 581 06 00

05 Item, I finde in iewels of gold of di-
 00 uers kinds in particulers, to say:
 One King of Golde wherin mine
 owne armes is grauen, way-
 ing _____ one ounce, one q.
 ry. ringes of golde, whereof iii. be
 set with diamonds pointed, which iii.
 wayeth together _____ ii. ounces iii. q.
 More v. beset with emeralds, which
 v. way together _____ iiii. ounces, i q.
 More iiij are set with rubies, which
 iiij. wayeth together iii. ounces, ii. q.
 One paire of bzacelets of gold, with
 the claspes enameld, way-
 ing _____ iiii. ounces iii. q.
 ij. faire bzaches of golde, one with
 the story of the salutation: and the o-
 ther of Jonas: both enameled, way-
 ing _____

1587. August the viii. day.

ing together _____ iii. ounces ii. q.
Which parcels are in all _____ xx. ounces. li s d
And being valued at lvi. s. vi. d. the 058 10 00
ounce, one with another, amounteth
to the summe of _____

06
—
00
Item, I haue in plate of siluer parcell
gilt, and white, diuers parcels, as followeth.

One nest of large boules with a couer
to them, waying together _____ lii. oz.
Sire small ale pottes without couers 017 14 08
waying _____ xxiii. oz.
All which parcels of parcel gilt plate
is _____ lxxvi. oz.
And praised at iiii. s. vii. d. the ounce,
amounteth to _____

Secondly, in siluer plate all white,
two nestes of boules with couers,
all waying _____ xxxvi. oz.
Two haunse pottes of pints for beere,
all waying _____ xvi. oz.
Two dosen of siluer spoones, all way- 015 12 00
ing together, _____ xx. oz.
All which parcels of white plate
is _____ lxxii. oz.
And praised at iiii. s. iiii. d. the ounce,
amounteth to _____
Both which two sorts } 033 06 08
of plate, amounteth to }

1587. August the viii. day.

03 Item, in Lands and Kents, within
— the Countie of Dorset. That is to say,
00 one Farme with al thappurtenances
thereunto belonging: Set, lying, and
being in the parish of Wozarum, in the
Lordship of sir William Woodhouse
knight, which I purchased of one M.
John H. Gentleman, to me and my
heires for ever, after the rate of xvi.
yeares purchase: wheretunto there is
belonging fiftie Acres of lande, as by
the Indentures thereof more plainly
appeareth. Dated the 12. of Aprill,
Anno 1584. Wherof the yerely rent
now is xv. li. And cost me in redy mo-
ney Clxxx. li. which I doe nowe e-
steeeme at CCC li. } 300 00 00

04 Item, more here in London mine
— own dwelling house in saint Clemets
00 lane, purchased to me and my heires
for ever, of one M. J. after 16. yeres
purchase, the yerelie rent whereof is
x. li. as by the writings thereof more
plainly appeareth. Dated the 25. day
of March, An. 1581. The which cost
me in redy money 230. li. the which I
doe now esteeme at CClxxx. li. } 280 00 00

Summe for all the said
lands & rents, amounteth } 580 00 00

Item

1587. August the viii. day.

06 Item, moze in housholde stufte of di-
uers sortes, to say.

00 In my bed chamber one bedsted of
Joyners worke, which I doe esteeme
worth xx. li. xiii. s. iiii. d.

Moze one fetherbed and bolster,
worth vi. li. x. s.

Moze there in a white chest, diuers
sortes of linnen, bz. t twenty five paire
of sheetes, thirty pillowberes, t twenty
shirtes, and sixe dosen table napkins.
All together I esteeme at xx. li.

Summe in all the said chamber a-
mounteth to xxvii. li. xiii. s. iiii. d.

In my parler, one long table of
Joyners worke, worth iiii. li.

Moze sixe peeces of fine tapistrie
for hangings, being in all threescore
foure elles english, at vi. s. viii. d. the
elle, amounteth to xx. li.

Moze vi. cushions of tapistrie, of
v. s. the peece, xxx. s.

Summe of all within my parler,
amounteth to xxvii. li. xiii. s. iiii. d.

In my kitchen one garnish of tyn
bessel, cōtent twelue platters, twelue
porringers, twelue saucers, & twelue
dishes. In all peeces forty eight.

poiz

1587. August the viii. day.

poiſe net Cxl. li. at x. the li. amoun-
teth to _____ b li. xvi s. viij. d

Item more two braſen pots, poiſe
xx li. at x. d. the li. _____ xii. s. viii. d

Item more two broches of Iron at
iii s. iiii d the peece _____ vi s. viii d

Summe in all in the ſaide kitchen,
amounteth to _____

Summa totalis for all
the implements, is } 069 09 04

09 Item more in Marchandise of diuers
— ſorts within my houſe,
00 to ſay:

In my packhouſe weſterne carſies
pees 100. of diuers colours, to ſay,
blewes, pees 30. watcheds pees
60. reddeſ pees 6. light grænes pee-
ces 4. all which coſt one with another,
xlx. s. the peece, which hundred pees
amount in all to the ſumme of _____

10 More ſayes of arras, peeces 11. to
— ſay, 4. peeces black at xxxvi s. the peece
00 amounteth to _____ vii li. iiii s.

More in carnation peeces, 4. at
xl s. the peece, amount to _____ viii li.

More reddeſ peeces 3. at xliiii s. per
peece, amounteth to _____ vi li. xii s.

All which ſaid ſayes amount to _____

Item

1587. August the viii. day.

09 Item Civil oyles 12. tunnes in 24. li s d
— pipes now remayning, which is va- } 240 00 00
00 lued at xx.li. the tunne, amount to —

10 Item Claret wines 16. tunne in
— lxiiii. hogsheds now remaining, which } 168 00 00
00 is valued at x.li. x.s. the Tunne, a-
mount to —

Summe for all the goods
amounteth to — } 664 16 09

DEBTES

07 Item William Hall Citizen and
— Wintner of London, oweth me by an } 153 12 06
00 obligation payable at Michaelmas
next comming, for redy money lent
him, —

07 Item Iohn Car Citizen and Mar-
— chant of Bristow, oweth by a bill of } 092 00 00
00 his owne hand, to be paid at al times,
the summe of —

08 Item Edward Bryant Citizen and
— Skinner of London, oweth me by an } 240 00 00
00 obligation, payable the first of Septe-
ber next, the summe of —

Summa totalis of all my
debts, amounteth to — } 485 17 06

Summa totalis of my lands in
fee simple valued to sale, le-
wels, plate, goods, debtes,
rents and redy money of this
my said Inuentorie, amount
to the summe of — } 2483 00 6

1587. August the viii. day.

CREDITORS.

00 Item I owe to Fraunces Larke Ci- } li s d
— tizen and Brocer of London, by a bill }
11 of mine own hand, payable at Christ- } 140 00 00
mas next comming, the summe of — }

00 Item I owe unto Thomas Barton }
— of Bristow Marchant, for the rest of }
11 an accompt betwene him and me for }
a partable viage into Spaine, due at } 053 17 06
his pleasure, the summe of — }

Summa totalis that is owing to
all the Creditors, as by the par-
ticulars hereof appeareth, as } 193 17 06
mounteth to — }

To con- clude, in this said Inuento- ry I find	{	The general charge	2483 00 06	00 R — 01
		The generall discharge	0193 17 06	
		For my stock, or net substance —	2289 c3 00	

Item, touching the noting o2 direc-
tion of these particular parcels in this
Inuentorie, beginning first with the
parcell of ready money, which is bo2n
into the great booke unto the Debitor
side in folio 2. And therefore aboue the
directing line on the left hand of this
parcell of that Inuento2y it made the
figure of 2, set thus $\frac{2}{0}$, which declareth
where the said parcell o2 accompt of
money is entred Debitor in the great
booke of accompts. And so parcell af-
ter

1587. August the viii. day.

ter parcell as well Debitors as Creditors, are orderly bozne into diuers leaues of the same great booke, according to the directions of the Inuentorie. All hauing in the Leager or great booke in the place of folio this letter R. which declarcth them to be remainers proceeded of the inuētoꝝ, whereby great laboꝝ is abridged. For otherwise all the parcels in the Inuentorie should be written with his Debitor & creditoꝝ in the Journall. And againe, frō thence euery parcel againe should be brought into the Leager, in such sort that euery Debitor should there also haue his creditoꝝ in the accompt of stock &c. And by these directions is all that labour briefly accomplished. As may appeare vpon view thereof, &c.



In the name of God Amen.

1587.

August the viii. day.

The Iournal, or dailie book
of letter A. For the accompts
of me N.A. Citizen and N. of
London, kept and written
by mine owne hande, As
followeth.

In the name of God Amen.

The Journal of the book

of the life and death of

John A. Underhill and N. of

London, &c. &c. &c.

by John A. Underhill

London

Anno 1587. August the x. day. li. s. d.

02

12



My oweyth to Thomas Lee Citizē and Mercer of London, xliij. li. x. s. And is for so much bozrowed of him this day, to be repaid againe by a Bill of mine owne hande at Michaelmas next comming. I say the summe of xliij. li. x. s

042 10

August the xv. day.

13

02

Rowland Wall of London mercer oweyth to money xxvi. li. x. s. iiij. d. And is for so much lent him vpon his bill to be repaid at Bartholme wtide next, I say the sume of xxvi. x. s. iiij. d.

026 10 04

13

02

Fraunces Harman Marchant of Chichester, oweyth to mony xliij. li. xij. s. vi. d. And is for so much lent him vpon his bil rec. To be repaid at Christmas next comming, I say xliij. li. xij. s. vi. d.

12 06

046

¶

And

Anno do. 1587. August the xx. day, li. s. d.

14 Thomas Long of Maidstone
— Clothier, oweth to ciail oyles C.li
09 and is for iiij. tunne in viij. pipes,
solde to him at xxb.li. the tunne, to
pay xl.li. at Michaelmas, and the
rest at Christmas next following
by his bil receiued. I say C.li.

100

August the xvi. day.

14 War oweth to Abell Carding
— of kinges Lin in the Countie of
16 Norfolk, xxxiiij. li. and is for viij. C.
waight and a halfe, bought and re-
ceiued of him at iiij. li. the C. waight
To pay for the same the first day
of September next comming, by
my bill deliuered, I say, xxxiiij. li.

034

August the xxx. day.

02 Honey oweth to Iohn Car Ci-
— tizen and Marchant of Bristowe,
07 xxx li. And is for so much receiued
at the handes of Thomas Palmer,
of London Grocer. And is in parte
of payment of his debt of lxxxxij. li.
x.s. I say receiued the summe of
xxx. li.

030

For

d.

Anno do. 1587. August the xxx. day. li. s. d.

15	<p>Poswich grogrames oweth to Robert Garset of Poswich Tayler, liij. li. xiii s. ij. d. ob. and is for xx peeces bought of him, at liij. s. vij. d the peece, to pay xxx. li. at hallontide next, and the rest at Christmas following, per my bill deliuered</p>	054	13	02 ob.
16				

September the first day.

02	<p>Money oweth to Edward Briant Citizen and Skinner of London, CCxl. li. And is for so much receiued of him, in full payment of his debt, and deliuered his band, I say receiued CCxl. li.</p>	240
08		

11	<p>Thomas Barton of Bristowe Marchant, oweth to money xxx. li. for so much was paid him in parte of payment of his debt by the hāds of my father in law. I say xxx. li.</p>	030
02		

H 2

Tho-

Anno do. 1587. Septem. the iii. day. day, li. s. d.

16

Thomas Wire of Waltham in
the Countie of Middlesex oweth to
western carseies lxxx. li. and is for
xxx. pèces blewes sold him at iij. li.
the pèce, to pay for the same xxx. li.
present and the rest at Candlemas
next comming, by his bill received
for the same. I say

090

02

16

Money oweth to Thomas Wire
aforesaid xxx li. and is for so much
received of him this day in readie
money, in part of payment of the
xxx pèces westernne karseis, sold a-
bovesaid. I say the summe of xxx li.

030

16

02

Abel Carding of kinges Lin in
the countie of Norfolke, oweth to
money xxxiij li. And is for so much
payd him in full payment of vij C
waight and a halfe of wax, at iij li.
per cent. paid in ready money and
receued my bill. I say — xxxiij li.

034

Expen.

s. d.

An. Do. 1587 Septem. the viii. day. li. s. d.

12

Expences of housholde oweth to money x li. iij s. And is for so much payde out since the viij of August last past. As wel for meat & drink, as also for apparrel, and such other charges, as by the particulers in y booke entituled Expences of houshold

010

03

02

10

Money oweth to Sayes of Arras viij li. and is for so much receiued of Peter Dort of London Mercer, for iiii peces Sayes of Arras, solde and deliuered him at xl s. the pece, Summe is viij li.

008

September the xij day.

17

14

4e
+
+
x

Spanish accompt oweth to ware xxxiiij li. and is for viij C waight & a halfe, at iij li. the C waight, shipped in John Rawlins Bark of Lee master vnder God Tho. Wall, In a trusse of number 7. marked with this my marke in the margin, sent with a ship letter to my Cosen Richard Powel abiding in S. Lucas in Spaine. To be returned according to his discretion

13

To

Anno Do. 1587 September the xii day. li. s. d.

17 To money for custom of the said
ware, vs. vi. d.

02 More to money th s. and is for
portage, wharfage, cranage and li-
terage, &c. All together amounteth
to _____ xxxij li. vi. d.

034 07 06

02 Money oweth to westerne kar-
seis Clvi li. And is for so much re-
ceiued in ready money of Thomas
09 Palmer of the citie of Westmin-
ster, for lx pices sold him at li s.
the pice _____ Clvi li.

156

September the xvi. day.

09 Westerne karsies oweth to
13 Fraunces Harman of Chichester
xl li. And is for xx whites receiued
of him at xl s. the pice, in parte of
a more summe owing by him, due
at Michaelmas next comming, for
ready money lent him _____ xl li,

040

Tho-

s. d.

An. Do. 1587 Septem. the xviii. day. li. s. d.

12 Thomas Lee of London Mercer
oweth to civil oyles xxviiij li. And
09 is for one tunne in ij pipes, solde &
delivered him upon a reckoning of
xlj li. x s. borrowed of him, and en-
dorsed the same upon the backside
of the bill. Summe is — xxviiij li.

September the xx.

11 Fraunces Larke citizen & Gro-
cer of London oweth to wines cla-
ret lxx li. And is for v tunne in xx
10 hogsheds, sold and delivered to him
at xiiij li per tunne, in part of my
debt owing to him, And endorsed
the same upon the backside of the
bill, I say — lxx li.

September the xxiiij.

02 Money oweth to Frances Har-
man Marchant of Chichester vi li.
v s. And is received in full pay-
13 ment of a rest owing by him of
vi li. xij s. vi d not due before Chris-
mas next: In consideration wher-
of to have readie money presently,
I did rebate vij s. vi d. and so re-
steth as before in readie money the
summe of — vi li. v s.

028

070

006

05

An. Do. 1587 September the xxiiii day. li. s. d.

13	Profit and losse oweth to Frances Harman aforesaide by s. vi d.			
15	lost by rec. the summe aforesaide, befoze the debt was due, I say the summe of _____ by s. vi d.		07	06

02	Money oweth to Rowland Mal of London Mercer, xxvi li. x s. iiij d.			
13	and is for so much receaved of him in full payment of his debt, and delivered his bil, I say receaved _____ xxvi li. x s. iiij d.	026	10	04

05	A Jewell of golde, viz. a booke faire enameld, with iij pearls hanging thereto, oweth to mony vi li. vi s. and is for so much paid in redy money to master Patrike of London Goldsmith for the same, I say the summe of _____ vi li. vi s.	006	06	
----	--	-----	----	--

September the xxv.

02	Money oweth to John Dozmer Citizen and Draper of London, xiiij li. xiiij s. vi d. And is for a paire of bracelets of golde, with the claspes enameld waying iij oz iij quarters, at iij li. ij s. the ounce, and receaved ready money for the same, I say _____ xiiij li. xiiij s. vi d.	014	14	06
05	John			

Anno dom. 1587. Septem. the xxv. day. li. s. d.

03	John Hurt my Tenant at my Farme place in Wzaram in the countie of Pozfolke, oweth to mo- ney liij s. iiij d. for so much paid him this day, And is for reparations there by him done, as by the parti- culars of his bil plainly appeareth. I say _____ liij s. iiij d.	002	13	04
02				

September the xxvi.

12	Thomas Lee of London Draper oweth to wines claret viij li. x s. And is for one Tunne, in iiij hoggs- heads, solde and deliuered him in full payment of his accompt, I say summe is _____ viij li. x s.	014	10
10			

October the first day.

02	Money oweth to Ciuill oyles, lxxxiij li. And is for so much recei- ued of William Hall, of White chappel, for iij Tunne, in vi pipes, at xxviij li. per Tunne, sold and de- liuered for redy money I say _____ lxxxiij li. Wines	084
09		

Anno do. 1587. October the first day. li. s. d.

10 Wines claret oweth to Willi-
am Hall, of London Wintner,
07 lxxxiij li. And is for by Tunne, at
xiij li per Tunne, in part of pay-
ment of Clij li. xij s. vi d. lent him,
which by Tunne of wine I recea-
ued of William Stone, of White
Chappel, summe is — lxxxiij li.

084

16 Robert Garfile, of the citie of
Norwich, Tailer, oweth to money
02 liij li. And is for so much paid him
in full payment of a bil of liij li.
xiij s. ij d ob not due until Christ-
mas next, In consideration where-
of, to receiue this liij li. presently
he doeth rebate the rest, and so
paide, as aboue said, the summe
of — liij li.

053

16 Profit and losse oweth xxxij s.
ij d. ob. by the said Robert Garfile,
15 gayned by deliuering of it before
the debt was due, I say the summe
of — xxxij s. ij d. ob.

001

13

02
ob

Mo,

Anno do mi 1587. October the iii day. li. s. d.

02

14

Money oweth to Thomas Long
of Maidstone, xl li. And is for so
much receiued of him in ready mo-
ney, in part of paiment of iiij Tun
of Ciuil oyles, solde him the xx of
August last past, I say the summe
of _____ xl li.

040

02

03

Money oweth to John Hart my
Tenant xv li. And is this day rece-
ued of him, for one yeares rent of
my Farne place at Wzaram, in
the Countie of Norfolke, ending
now at the feast of S. Michael last
past, I say summe is _____ xv li.

015

11

10

Fraunces Larke, citizen and
draper of London, oweth to Saies
of Arras, xiiij li. And is for by pec-
ces to him solde and deliuered, at
xl s. the pæce, for and vpon a recko-
ning of Cxl. owing vnto him, I
say _____ xiiij li.

014

John

17 John Holland Citizen and Sal-
 09 ter of London oweth to Westerne
 karkies lxxxiiij li. And is for xxx pec-
 ces, solde him at iij li. ij s. viij d. the
 peere, to receiue xx li. in ready mo-
 ney, and ij billes, That is to say,
 one of John Berdens of Maidston
 Clothier, of xxx li. due the v of this
 moneth, and William Harpers
 bil of Lond. Draper, due at Christ-
 mas next also, of xliiij li. I
 say, _____ lxxxiiij li. 094

02 Money oweth to John Holland
 17 aforesaid xx li. And is for so much
 this day receiued of him in readie
 money, in part of payment of the
 xxx pecces Westerne karkies solde
 aboue said, I say _____ xx li. 020

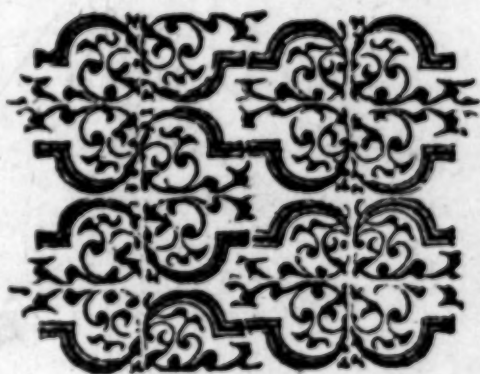
October the vij.

17 Thomas Bright of Ipswich,
 07 Mercer, oweth to John Carre of
 Bristow Marchant, lxxij li. And is
 for the same Thomas his bil of the
 same John Carre, receiued for the
 ful clearing of his accompte. And
 deliuered his bil of lxxxvij li. which
 said bil of T. Bright is due at Al-
 hallontide next comming _____ lxxij li.
 Copen- 062

d. Anno do. 1587. October the viii. day. li. s. d.

12 Expences of household oweth to
— money, x li. xij s. iiij d. Paide out
02 since the vij. of September last
past, for meat, drink, apparrel, and
other expences, as by the particu-
lars in the booke entituled Expen-
ces of household, appeareth, I
say ————— x li. xij s. iiij d.

010 13 04



In the name of God Amen.

1587.

August the viii. day.

The Leager, or great book
of accomptes of letter A. Con-
teining my vvhole estate generall,
wriiten and kept by me N. A. Ci-
tizen and N. of London, As by
the seuerall accompts there-
in at large appea-
reth.

IN THE MANNER OF GOD ALMIGHTY

The Eighth, or great book

of accounts of letters & c.

running my whole entire career

from my birth to my death

from 1700 to 1750

the last of my life

in the year 1750

A

B H

C

Hayes of
Arras.

10

Edward Briant

08

John Carr.

07

Thom. Barton.

11

Westerne

John Bearden.

14

Carles.

09

Thom. Bright.

17

Abell

Ballene.

18

Carding.

16

D

E

F

E

G

H

I A

Norwich	Tenant John	Jewels.	05
grogranis.	Hart.	01	01
Robert	Hanson house	04	04
Garfite.	Imple. of house-	06	06
	holde.	07	07
	William Hall.	12	12
	Expences of	13	13
	household.	14	14
	Frances Har-	17	17
	man.		
	William Harper		
	John Holland.		

N V

O V

P

Civil oiles.

09 D. Patrike 05

Silber

plate.

Profit & los

06

15

Q

R

Y

S

X

Stock. folio

01

Spanish ac

compt.

17

T

V

W

Claret

Wines.

10

Koboland

Hall.

13

English

ware.

14

Thomas

Watre.

16

X

Y

Z

R Oc 09
tob

Stocke generall for the ac-
compt of me R. A. Citize and
R. of London, Dweth y. M.
y. C. lxxxix. li. iij. s. And is the
very net rest of my estate, as
per contra appeareth: Which
towards the making of this
accompt even is bozne to bal-
lance of this booke in Credi-
toz

R. More Cri. li. xvi. s. viij d.
And is for so much more of
net gaires, gained during the
time of this accompt. Both
which to make this accompt
even are particularly carried
to the ballance of this book in
Creditoz

18 2289 03

18 III 16 08

Summe is — 2400 — 19 — 8

Stock

August

Stock generall being the substance of me R. A. Citizen and R. of London, at this present is due to have y^e M^y C. lxxxix li. iij s. And is the very net rest proceeded of mine inventorie general, al & al manner of my creditozs deducted. Appearing as wel by the net rest of the same inventory taken in folio 3 annexed here to the fore part of my Journal, as also by plaine circumstances and seuerall accompts proceeding being dispersed in this my leager o^r great book. And to be knowe remayners, are all signed o^r marked with this letter R. The increase wherof God grant if it be his will. Amen.

October

R. More Cri. li. xxiij s. big d for the whole gaine of this accompt, from the big of August 1587. untill the ix of October following, as appeareth more at large in the accompt of profite and losse in in Debitor

Sum — 2400 — 19 — 8

3 4

Stock

15

III 16 08

Aug	08	Redie money oweth v C lxxxi. li. vi. s. And is for certayne olde golde remayning by me at this present of diuers coynes, appearing by the particulars in mine Inuentye annexed to the fore part of this my Journal booke			
	10	Woze xlii. li. x. s. borrowed of Thomas Lee, as in his accompt in Creditor	R	581	06
	30	Woze xxx li. receiued of John Car As in his accompt in Creditor	12	042	10
Sep	01	Woze Cxli li. receiued of Edward Blant, as in his accompt in Creditor	07	030	
tem	03	Woze xxx li. receiued of Thomas Wre, as in his accompt in Cred.	08	240	
	08	Woze viii li. receiued of Peter Doyt, as appeareth in his account in Creditor	16	030	
	12	Woze Cxvi li. receiued of John Palmer, as in his accompt in Cred.	10	008	
	24	Woze vi li. v s. receiued of Frances Harman, as in his accompt in Creditor	09	156	
	24	Woze xxvi li x s. liii d. receiued of Rowland Mal, as in Creditor	13	006	05
	25	Woze xlii li. xliii s. vi d. receiued of John Doynter, as in his accompt in Creditor	13	026	10 04
Oct	01	Woze lxxxi li. receiued of William Hal, as in his accompt in Cred.	05	014	14 06
	03	Woze xl li receiued of Tho. Long as in his accompt in Creditor	09	c84	
	03	Woze xv li. receiued of my tenant Joh. Hart, as in his accopt in Cred.	14	040	
		Woze xx li. receiued of John Holland, as in his accompt in Creditor	03	015	
		Sum	17	020	
		Sum		1294	5 10

Month	Day	Description	£	s	d
Aug	15	Money is due to have xxvi li. x s. till d. lent Rowland Wall, as in his accōpt in Debitōr	13	026	10 04
	15	More xlv li. xii s. vi d. lent Frances Harman, as in his accompt in Debitōr	13	046	12 06
Sep	01	More xxx li. paid to Thom. Barton, as in his accōpt in Debitōr.	11	030	
	03	More xxxlii li. paid to Abel Carding as in his accompt in Debitōr	16	034	
	08	More xvi li. xii s. paid for expences of houtholde, as in Debitōr	12	016	12
	12	More v s. vi d. paid for custome of ware, as in that accompt in Debitōr	17		05 06
	12	More li. s. paid for other petty charges thereof, as in Debitōr	17		02
	24	More vi li vi s paid for a Jewell. as in that accompt in Debitōr.	05	006	06
	25	More liii s. till d paid to John Hart my Tenant, as in Debitōr	03	002	13 04
Oct	01	More liii li. paid to Robert Garfite, as in his accompt in Debitōr	16	053	
	08	More x li xiii s. till d. paid for expences of household, as in that accōpt in debitor	12	010	13 04
	09	R More lxxlii li. xix s. x d. for so much ready money now at this present remayning, and to make this accōpt even, is bozne to ballance of this booke in Debitōr	18	1073	10
		Sum	1294	5	10

Landes

Oc
tob 03

Lands and rents per contra is due to have xli. li. And is for so much received of John Hart my Tenant, for one yeares rent of the same farne place, ending at Michaelmas last past, as in debi

Oc
tob 09

R. iiij C. li. And is for the farne place, and house here against remaining, which to make this accompt even. is borne to ballance of this book in Debito:

18 300

Summe — 315 — 08 — 00

Item

August

08

Item, more the fix simple
 of my dwelling house here in
 London, in saint Clementes
 lane, which cost me in readie
 money CCxx. li. As by the
 writings thereof in my chest
 appeareth: As also in mine
 Inuentorie generall, an-
 nexed to the fore parte of
 my Journall booke, which I
 doe there esteeme to be worth
 CCxx. li. as in the said In-
 uentorie appeareth in folio 1

R 290

Sum is 280 0 0

R. Lands

09
cob

R. Landes per contra bz . By
Mansion house is due to haue
CCLxx. li. Which to make
this account euen is bozne o-
uer to ballance of this booke,
in Debito

19 180

Sum — 180 — 0 — 0

Jewels

Au 08
gust

Jewels oweth with li r. s. for cer-
taine ringes of golde, some of them
set with stones, and some without.
Bracelets, Brooches, & other things
remayning at this present, which in
all wayeth xx oz, valued at with s.
vi. d the ounce, one with another, A-
mounteth as before appeareth parti-
cularly at large in mine Inuentorie
generall, annexed to the fore parte of
the Journal book, in folio 1 ———

R 058 10

Sep 24
tem

Doze vi. li. vi. s. payde to Master
Patrick Goldsmith, for one Jewell
of golde, to say.

A booke waying ii. ounces, very
faire enameld, with iii. pearles pen-
dant thereto, at iii. li. vi. s. the ounce,
As in the accompt of money in Cre-
ditor ———

02 006 06

Oc 09
tob

R. Doze xvi. s. vii d. ob. gayned by
my paire of Bracelets, solde as per
contra, ouer and aboue they be rated
in my Inuentorie. And to make this
accompt euen, is bozne to profit and
losse in Creditor ———

15

16 07
ob

Sum — 65 — 12 — 7. ob.

Sep 25
tem

Jewels per contra is due
to haue xij. li. xij. s. vi. d. and
is for one paire of Bracelets
of gold, poize iij. ounces iij. qz
solde to John Dozmer, Citi-
zen and Draper of London, at
ij. li. ij. s. the ounce. And rece-
ued readie money for y^e same.
As in Debitoꝝ

02 014 14 06

Oct 09
sob

R. Doze l. li. xviij. s. i. ob. for
all the parcels per contra, ex-
cept the paire of Bracelets,
which to make this accompte
even, is bozne to ballance of
this booke in Debitoꝝ

18 050 18 01 ob

Sum 65 12 7 ob

Plate

Aug⁰⁸
gust

Plate of silver, some white,
and parcel gilt, now remay-
ning, oweth xxxij. li. vi. s. viij d
That is to say.

Item lxxvj. oz parcell gilt,
at iiij s. viij d. the ounce, xviij li
xiiij. s. viij. d.

Item lxxij. ounces al white
at iiij. s. iiij. d. the ounce. xv. li.
vij. s.

Which parcels amount in
all as befoze appeareth at
large by the particulars of
my Inuentorie generall, an-
nered to the foze parte of
the Journal booke in fol. 1.

R 033 06 08

Sum 33 — 6 — 8 —

Aug⁰⁸
gust

Implemantes of house-
hold remaining here in Lon-
don oweth lxx. li. ix. s. iiij. d.
That is to say, for ioynd
work, bedding, naperie, bras,
peloter, and other things, as
by the particular Inuentorie
in my chest, as also in my In-
uentorie generall annexed to
the foze part of my Journal
booke appeareth, folio 2

R 069 09 04

Sum — 69 — 9 — 4

R.

Octob. 09

R Plate of silver, some white,
and parcel gilt, here against
is due to have xxxiii. li. vi. s. viii d
for al the parcels per contra, which
to make this accompt even is boyn
ouer to ballance of this booke,
in Debitoꝝ —————

Sum — 33 — 6 — 8

18 033 06 08

Octob. 09

R Implementes of houtholde
here against is due to haue
x li. x. s. and is for so much as I
doe finde at this day to be consu-
med and worn, which said x li. x. s.
for the decay of the said houtholde
stufte, is bozne to profit and losse
in Debitoꝝ —————

15 010 10

Octob. 09

R Doze lxxii. li. xix. s. lxxx. d.
And is for the net rest & bal-
lance of this accompt remayning
this day in my house, which to
make the same even, is bozne to
ballance of this booke in Debitoꝝ

18 058 19 04

Sum — 69 — 9 — 4

August. 08

William Hall Citizen & Aint
ner of Lond. oweth Clitt. li. xii. s.
vi. d payable by his obligation at
the feast of saint Michael the Ar-
changel next comming, for readie
money lent him, as in the Inuen-
toie general appeareth in folio 3
annexed to the fore parte of my
Journal booke

R 153 12 06

Sum — 153 — 12 — 6

August. 08

John Carre Citizen and mar-
chant of Bristow oweth lxxxii. li.
by a bil of his owne hand, payable
at pleasure. As in my Inuentorie
generall appeareth in folio 3 an-
nexed to the fore part of the Jour-
nall booke

R 092

Sum — 92 — 0 — 0

07	Octob.	01	William Hall Citizen & Vintner of London, is due to haue lxxiiii.li. and is receiued in parte of paymēt of this accompt of William Stone of white Chappel, in vii tunne of wines claret at xii.li. per tunne, as in Debitoz ———		
	Octob.	09	R More lxi. xii s. vi. d. remaining, which to make this accompt euen is bozne to ballance of this booke in Debitoz ———	10	084
			Sum — 153 — 12 — 6	18	069 12 06
	August.	30	John Carre Citizen and Merchant of Bristow, is due to haue xxx.li. receiued in part of this accompt as in Debitoz ———	02	030
	Octob.	07	More lxi. li. in full of this accompt, and is for a bil taken of him, due at Hallontide next. To be payd by Thomas Bright, as in his accompt in Debitoz ———	17	062
			Sum — 92 — 0 — 0		

August. 08

William Hall Citizen & Clinker of Lond. oweth Clitt. li. xii. s. vi. d payable by his obligation at the feast of saint Michael the Archangel next comming, for readie money lent him, as in the Inuentorie general appeareth in folio 3 annexed to the fore parte of my Journal booke

R 153 12 06

Sum — 153 — 12 — 6

August.

08

John Carre Citizen and merchant of Bristow oweth lxxxii. li. by a bil of his owne hand, payable at pleasure. As in my Inuentorie generall appeareth in folio 3 annexed to the fore part of the Journal booke

R 092

Sum — 92 — 0 — 0

07	Octob.	01	William Hall Citizen & Vint- ner of London, is due to haue lxxiii.li. and is receiued in parte of paymēt of this accompt of Wil- liam Stone of white Chappel, in vii tunne of wines claret at xii.li. per tunne, as in Debitoꝝ ———			
	Octob.	09	R More lxx. xii s. vi. d. rema- ning, which to make this ac- compt euen is boꝝne to ballance of this booke in Debitoꝝ ———	10	084	
			Sum — 153 — 12 — 6	18	069	12 06
	August.	30	John Carre Citizen and Mar- chant of Bristow, is due to haue xxx.li. receiued in part of this ac- compt as in Debitoꝝ ———	02	030	
	Octob.	07	More lxx. li. in full of this ac- compt, and is foꝝ a bil taken of him, due at Hallontide next. To be payd by Thomas Bright, as in his accompt in Debitoꝝ ———	17	062	
			Sum — 92 — 0 — 0			

August. 08

Edward Bryant Citizen and
Skinner of Lond. oweth Cxl. li
by his obligation payable the first
of September next comming, as
in my Inuentorie generall appea-
reth in folio 3 annexed to the fore
part of the Journal booke —

R 240

Sum — 240 — 0 — 0

Cd.

Septeb. 01

Edward Byant Citizen and
 Skinner of London, is due to
 have Cxl. li. received (to cleare
 this accompt) in ready money, As
 in Debitor

02 240

Sum — 240 — 0 —

August.	08	Western Carles oweth Cxl. li. and is for C. peeces now remayning payled at xli. s. the pece one with another, as in the Inuentorie general appeareth in folio 2 annexed to the fore part of the Journal booke	R	245
Septeeb	16	More xl. li. for xx. Western Car les white, at xl s. the pece, taken in for the debt of Fraunces Har man, as in his accompt in Credi tor	13	040
October	09	R Lb. li. for so much gained by sales in this accompt, and to make it euen is bozne to profit and losse in Creditor	15	055
		Sum — 340 — 0 — 0		
August.	08	Ciwill oyles oweth li. C. xl. li. and is for xii. tunne in xxiii. pipes now remayning all ful, prised at xx. li. the tunne, as in the Inuen torie general appeareth in folio 3 annexed to the fore part of the Journal booke	R	240
October	09	R More lii. li. gayned by the sales of this accompt, and to make it euen is bozne to profit and losse in Creditor	15	052
		Sum — 250 — 0 — 0		

30	Septeb.	03	Western Carles is due to haue lxxx.li. & is for xxx. peeces blewes solde at iii. li. the peece to Thomas Wre of Maltam, as in his ac- compt in Debitoꝝ	16	090
60		12	More Cvi li for lx. peeces sold to Thomas Palmer of Westmin- ster for ready money, at lii. s. the peece, as in Debitoꝝ	02	156
30	Octob.	06	More xciiii. li. for xxx. peeces at iii. li. ii. s. viii. d. the peece, solde to John Holland, as in Debitoꝝ	17	094
120			Sum—340—0—0		
04	August.	20	Ciuit oyles is due to haue C. li. for iiii. tunne in viii pipes, sold at xxv. li. the tunne to Thomas Long of Maidstone, as in his accompt in Debitoꝝ	14	100
01	Septeb.	18	More xxviii. li. for one tun deli- uered in part of a more sum owing to Thomas Lee, as in his account in Debitoꝝ	12	028
03	Octob.	01	More lxxxi. li. for iii. tunne at xxviii. li. the tunne, solde to Willi- am Hall of white Chappel for re- die money, as in Debitoꝝ	2	084
04	Octob.	30	R More lxxx. li. for iiii. tunne unsolde, boꝝne to ballance of — is booke in Debitoꝝ	18	080
12			Sum—250—0—0		
			R 4	Haies	

August. 08	<p>Bayes of Arras oweth xxi. li. xvi. s. And is for xi. peeces of diuers pyles now remayning, as in the Inuentory generall appeareth in folio 3 annexed to the fore part of the Journal booke</p>	R	021	16
October 09	<p>R Doye iiii. s. for the gaines by sale of these xi. peeces, and to make even this accompt is bozne to profit and losse in Creditor</p>	15	04	
II	Sum — 22 — 0 — 0			
August. 08	<p>Wines claret oweth Cxxviii. li And is for xvi. tun in lxxiii. hogsh. heads now remayning all full, payled at x. li. x. s. the tunne, as in the Inuentory generall appeareth annexed to the fore part of Jour. nall booke in folio 3</p>	R	168	
16	<p>Doye lxxviii. li. for vii. tunne of wines claret in xxviii. hogsheds all full, at xii. li. per tunne, receued of William Stone of white chapel in part of payment of William Halles accompt, as in Creditor</p>	07	021	
07	<p>October 09 R Doye lxxviii. li. x. s. gayned by sales in this accompt, and to make it even is bozne to profite and losse in Creditor</p>	95	084	10
October 09	Sum — 273 — 10 —			
Bayes				

04	Septéb. 08	Sayes of Arras is due to haue viii li. and is for iiii. peeces black, solde to Peter Doxt of London Mercer at xl.s. the peece for ready money receiued, as in Debitor	02	008	
07	Octob. 03	More xiiii li. for vii. peeces at xl.s. the peece, deliuered in part of payment of a more summe to Frā. ces Larke, as in his accompt in Debitor	11	014	
11		Sum — 22 — 0 — 0			
05	Septéb. 20	Wines Claret is due to haue lxx. li. and is for v. Tunne in xx. hogsheds at xiiii. li. per tunne, de- liuered in part of a more summe, owing to Frances Lark, as in his accompt in Debitor	11	070	
01	09	More xiiii. li. x. s. for one tunne sold & deliuered to Thomas Lee, in full of his accompt, as in Debi- tor	12	014	10
17	Octob. 09	R More Cxxxix. li. for xvii. tunne vnsolde, whereof x. are of x. li. x. s. per tunne, and vii. of xii. li. per tunne, bozne to ballance in Debitor	18	189	
23		Sum — 273 — 10 — 0			
		Frances			

Septeb.		29	Frances Larke Citizen & Gro- cer of London oweth lxx li. and is for so much payde him in v.tun of Claret wine, at xiiii li. per tunne, Deliuered in parte of payment of this debt, as in Creditor _____					10 070
	Octob.	03	Doye xiii li. and is for vii pee- ces of Arras, solde him at xl s. the peece, and Deliuered in part of pay- ment of this accompt as in Credi- tor _____					10 014
	Octob.	09	R Doye lvi li. stil due vppon this accompt, and to make it even is boyn to ballance of this booke in Creditor _____					18 056
			Sum — 140 — 0 — 0					
	Septeb.	01	Thomas Barton of Bristowe, Marchant, oweth xxx li. payd him in part of payment in redy money, as appeareth in Creditor _____					02 030
	Octob.	09	R Doye xxii li. xvii s. vi d. Due unto him vppon this ac- count, and to make it even, is boyn to ballance in Creditor _____					18 023 17 06
			Sum — 53 — 17 — 6					
Fran-								

August. 08

Frances Lacke Citizen & Gro-
cer of London is due to haue cxi. li
and is payable by a bill of mine
owne hand, at Christmas next co-
ming, as in the Inuentorie gene-
rall appeareth in folio 4 annexed
to the fore part of the Journall
booke

R 140

Sum 140—0—0—

August. 08

Thomas Barton Marchant of
Bristowe, is due to haue liii. li.
xvii. s. vi. for the rest of an account
with him in companie for a viage
into Spaine due at pleasure with-
out any specialtie, as in the Inuen-
torie generall appeareth in folio 4
annexed to the fore part of the
Journall booke.

R 053 17 06

Sum—53—17—6

Ex.

Septeb.	08	Expences of houtholde oweth x. li. iii s for charges payd out since the viii. day of August last past, in ready money, as in Creditoꝝ	02	010	03
Octob.	08	Doze x. li. xiii s. iiii. d. payde since the viii. of September in re- dy money, as in Creditoꝝ ———	02	010	13 04
		Sum — 20 — 16 — 4			
Septeb.	18	Thomas Lee Citizen and Dia- per of London oweth xxviii. li. de- livered him vpon a reckoning in one tunne of Ciuil oyles, as in Creditoꝝ ———	09	028	
OI	26	Doze xliiii. li. x. s. for one tunne of Claret wine to cleere this ac- compt, as in Creditoꝝ ———	10	014	10
		Sum — 43 — 10 —			
		Cr.			

Octob. 09

Expences of household is due to
haue xx. li xvi. s. iiii. d. for all the
parcels per contra, which to make
this accompt euen is bozne to pro-
fit and losse in Debitor

15 020 16 04

Sum — 30 — 16 — 4

August. 10

Thomas Lee Citizen and Dra-
per of Lond. is due to haue xlii. li.
x. s. to be payd at Whelmas next
comming, by a bill of mine owne
hand deliuered, and is for so much
redy money borrowed of him, as in
Debitor folio

02 0 42 10

Sum — 42 — 10 — 0

Row:

August. 15

Rowland Wal of Lond. Mercer
oweth xvi. li. x. s. lili. d. to be
payd at Bartilmewtidenext com-
ming, by his bil receiued, and is
for so much lent him in redy mony,
as in Creditor

02 026 10 40

Sum—26—10—4

August. 15

Frances Harman Marchant of
Chichester oweth xvi li. xii s vi. d
to be payd at Christmas next com-
ming, by a bil of his own hand re-
ceiued and is for so much lent him
in ready money, as in Creditor

02 046 12 06

Sum—46—12—6

Row.

Septeb. 24

Rowlande Mall of London
Mercer is due to haue xxvi. li. s.
iiii. d. receiued this day in ful pat-
ment of his debt in redy money, as
in Debitoꝝ

02 026 10 04

Sum—26—10—4

Septeb. 16

24

Frances Harman Marchant of
Chichester is due to haue xl. li. re-
ceined vpon this accompt in xx.
Westerne carlies, as in Debitoꝝ

09 040

More vi li. v s. rec. in ful of his bil
of vi. li. xii. s. vi. d. and rebated the
rest to receiue redy money, as in
Debitoꝝ

02 006 05

More vii. s. vi. d. rebated, which
to make this account euen, is boꝝn
to profit and losse in, Debitoꝝ

15 07 06

Sum—46—12—6

Tho-

August. 20

Thomas Long of Maidstone
Clothier, oweth £ li. to pay xl. li.
at Michaelmas next, and lx. li. at
Christmas then next following,
and is for xiii. tunne of Ciuil oyle,
solde him at xxv. li. the tunne, as in
the accompt of Ciuil oyles in Cre
ditoꝝ _____

04

09 100

Sum — 100 — 0 — 0

Octob. 08

John Bearden of Maidstone
Clothier, oweth xxx. li. per his bil,
due the last day of this instant mo
neth, taken of John Holland, as in
Creditoꝝ _____

17 030

Sum — 30 — 0 — 0

Octob. 08

William Harper Citizen and
Draper of London oweth xliiii. li.
per his bil due at Christmas next,
taken of John Holland, as in Cre
ditoꝝ _____

17 044

Sum — 44 — 0 — 0

August. 26

Mar oweth xxxiiii. li. for viii. C
waight and a halfe at iii. li. the C
bought of Abel Carding, To pay
for the same the first day of Sep
tember next comming, by my bill
deliuered, as in his accompt in
Creditoꝝ _____

08
de
mi

16 034

Sum — 34 — 0 — 0

Tho.

Octob. 03	Thomas Long of Maidstone Clothier is due to haue xl.li. receued in part of this accompt in ready money, as in Debitor	02 040
	R More lx.li. due at Christmas next, and to make this accompt euen is borne ouer to balance in Debitor	18 060
R Octob. 09	John Bearden of Maidstone Clothier oweth xxx. li. per his bill due the last daye of this instant moneth, taken of John Holland, as in Debitor	18 030
	Sum — 30 — 0 — 0	
R Octob. 09	William Harper Citizen and Draper of London oweth xliiii.li. per his bil due at Christmas next taken of John Holland, as in Debitor	18 044
Septeb. 12	Sum — 44 — 0 — 0	
8 c de mi	Ware is due to haue xxxiiii. li for the same viii C. demi. per contra shipped into Spaine. as in Spanish accompt appeareth in Debitor	17 034
	Sum — 34 — 0 — 0	
L	Dro.	

R	Septeb. 24	Profit and los oweth vii. s. vi. d for so much lost by receiuing of money before it was due of Fran- ces Harman, as in his accompt in Creditor	13	07	06
	October 09	R More x li. x s. for so much lost by decay of household stuff as in Creditor	06	10	10
		R More x li. xvi s. iiij d spent during the time of this ac- compt, as in the accompt of expen- ces of household in Creditor	12	020	16 04
		R More Cxi. li. xvi s. viii. d. for the cleere rest during the time of this accompt gayned. And to make it euen is bozne to my ge- nerall estate of accompt in Credi- tor	01	III	16 08
		Sum—143—10—6			
	August. 30	Notwich Grogras oweth liiii li. xiii s. ii d ob and is for xx peeces bought of Robert Garfite of Not- wich Tayler, to pay xx li. at Hal- lontide next, and the rest at Christ- mas next following by my bill de- liuered, as in his accompt in Cre- ditor	16	054	13 02 ob
		Sum—54—13—2 ob			

R O Ro. 01

Profit and losse is due to have
xxiii s. ii d. ob. gained by payment
made to Robert Garlre, as in his
accompt in Debitoz

16 001 13 02
ob

09

R More xii li. vi s. viii d. gat-
ned by my farne, as in that
accompt in Debitoz

03 012 06 08

R More xvi s. vii d. gayned
by a Jewel solde, as in Debi-
toz

03 16 07
ob

R More lv. li. gayned in thac-
compt of Westerne Carlies,
as in Debitoz

09 055

R More lii li. gayned in thac-
compt of Ciuil oyles, as in
Debitoz

09 052

R More iiii s. gayned in the
accompt of Sayes of Arras,
as in Debitoz

10 04

R More xxi li. x s. gayned in
thaccompt of Claret wines,
as in Debitoz

10 021 10

Sum — 143 — 10 — 6

Octob. 09

R Norwich grograms per cō-
tra, is due to have liiii li.
xiii s. ii d. ob. which to make this
accompt even, is bozne to ballance
in Debitoz

18 054 13 02
ob

Sum — 34 — 53 — 2 ob

L 2

Abel

Septēb. 03

Abel Carding of kinges Lin in
the Countie of Nozfolke, oweth
xxxiii. li. for so much payd him in
redy money, in full payment of
the viii C. Demi. war per contra,
as in Creditor —————

02 034

Sum — 34 — 0 — 0

Septēb. 03

Thomas Wre of Maltam o-
weth lxxx. li. to pay presētly xxx li
in redy money, and the rest at Cā-
dlemas next comming, by his bill
receiued, and is for xxx. peeces we-
sterne blewes solde him at iiii li.
the peece as in the accompt in we-
sterne Carlies in Creditor —————

09 090

Sum — 90 — 0 — 0

October 01

Robert Garlste of Nozwich,
tayler, oweth liiii. li. xiii. s. ii. D ob.
in ful of this accompt, that is to say
50. li. payd him in redy money, as
as in Creditor —————

02

1. li. 13. s. ii. D. ob which he rebated
and is bozne to the accompt of pro-
fit and losse in Creditor —————

15 054 13 02 ob

Sum — 54 — 13 — 2 ob

Abel

August. 26

Abel Carding of kings Lin in
the Countie of Norfolke is due to
haue xxxlii. li. the first of Septem-
ber next comming, by my bil deli-
uered, and is for viii C. waight
Demi. of ware, bought of him at
lii. li. the C. waight, as in Debitor

14 034

Sum—34—0—0

Septeb. 03

Thomas Wre of Maltam is
due to haue xxx. li. receiued of him
in redy money in part of this ac-
compt, as in Debitor

02 030

Octob. 09

R. More lx li due at Candle-
mas next, which to make this
accompt euen is borne to ballance
of this booke in Debitor

18 060

Sum—90—0—0

August. 30

Robert Garlste of Norwich tay-
ler is due to haue liiii. li. xlii. s. ii. d
ob that is to say xxx. li. at Hallen-
tide next, & the rest at Christmas
after, by my bill deliuered, and is
for xx peeces of Norwich grogras
bought of him, as in Debitor

15 054 13 02 ob

Sum—54—13—2 ob

Septeb. 12

4e
LIII
XX

Spanish accompt oweth to war
xxxiii. li. and is for viii £ waight
Demi. sent to S. Lucas in Spaine,
to my cosen Richard Powel, in
John Rawlins Barke of Lee, ma-
ster vnder God, Thomas Wall, in
a trusse of number vii. and marked
with this marke in the margent,
as in Creditor

14 034

More v s. vi. D. payd for custom
of the same trusse as in Creditor

02

05 06

More ii. s. D. for all other
charges about the same, as in cre-
ditor

02

02

Sum — 34 — 7 — 6

Octob. 07

Thomas Bright of Ipswicke
Mercer, oweth lxxii. li. payable by
his bil at Hallontide next, taken
for the debt of John Car of Bi-
stow marchant, as in his accompt
in Creditor

07 062

Sum — 62 — 0 — 0

Octo 06

John Holland Citizen and Sal-
ter of London, oweth xciiii. li. to
pay xx. li. redy money, and to deli-
uer two billes. To say, John Ver-
dens bil of Maidston Clothier,
due þ fine of this moneth, of xxx. li.
And William Harpers bill Dra-
per, of xliiii. li. due at Christmas
next. And is for xxx. Western car-
ries, sold to him at iii. li. s. viii. D
the peece, as in the accompt of We-
sterne Carries, in Creditor

09 094

Sum — 94 — 0 — 0

Spa.

Octob. 09

R Spanish accompt is due to
haue xxxiii li. for viii C. de-
mi waight of wax per contra, ship-
ped to Spaine.

More vii s. vi. d. for charges, as
per contra, and by closing vp of
this accompt, to make it euen, is
borne to ballance of this booke, in
Debitoz _____

18 034 07 06

Sum—34—7—6

Octob. 09

R Thomas Bright of Ipswich
is due to haue lxi. li. owing
by him, due at hallontide next, and
to make this accompt euen, is borne
to ballance of this booke, in Debi-
toz _____

18 062

Sum—62—0—0

Octob. 08

John Hollande Citizen & Sal-
ter of Lond. is due to haue xciii. li.
Receiued in full of xxx. Westerne
Carries. To say, John Beardens
bil in Debitoz folio 14. of xxx. li.
William Harpers bill in Debitoz
folio 14. of xliiii. li. and in readie
money in Debitoz folio 2. xx. li.
All which parcels amount to _____

— c94

Sum—94—0—0

R	Octob. 09	Ballance of this booke oweth i. M lxxiii. li. xix. s. x d. for ready money remayning, as in Creditor —	02	107	3	19	10
R		More CCC. li. for my farme, as in that accompt in Creditor	03	300			
R		More CCclxxx. li. for my mansion house, as in that accompt in Creditor	04	280			
R		L li. xviii s. i. ob. for my Jewels, as in that accompt in Creditor	05	050		18	01 ob
R		More xxxiii. li. vi. s. viii. d. for my plate, as in that accompt in Creditor	06	033		06	08
R		More lviii. li. xix. s. iiii. d. for implements of housholde, as in Creditor	06	058		19	04
R		More lxxix. li. xii. s. vi. d. owing by V William Hall, as in Creditor	07	069		12	06
R		More lxxii. li. owing by Iohn Car, as in his accompt in Creditor	07	062			
R		More lxxx. li. for iiii. Tun Ciuil oyles remaining, as in Creditor	09	080			
R		More Clxxxix. li. for xvii tun of wines claret remayning, as in Creditor	10	189			
R		More lx. li. owing by Thomas Long, as in his accompt in Creditor	14	060			
R		More xxx. li. owing by Iohn Bearden, as in his accompt in Creditor	14	030			
R		More xliiii. li. owing by William Harper, as in his accompt in Creditor	14	044			
R		More liiii. li. xiii. s. ii. d. ob. for xx. Norwich Grograms remaining, as in Creditor —	15	054		13	02 ob
R		More lx. li. owing by Thomas V Vire, as in his accompt in Creditor	16	050			
R		More xxviii. li. vii s. vi. d. owing by Spanish accompt, as in Creditor	17	034		07	06
		Sum — 2480 — 17 — 2					
		Bal					

R Octob. 09

Ballance of this booke is due to
haue MM.CC.Lxxxix.li.iii.s. and
is for so much being the very net rest
of my estate at the beginning of this
accompt, as appeareth in Debitor —

OI 2289 03

R More Cxlii.xvi.s. viii.d. for
so much more gayned during
the time of this accompt, as appea-
reth in Debitor folio —

OI III 16 08

R More Lvi.li. owing to Fran-
ces Larke, as in his accompt in
Debitor —

II 056

R More xxiij.li.xvii.s.vi.d. ow-
ing to Thomas Barton, as in his
accompt in debitor —

II 023 17 06

Sum — 2480 — 17 — 2

A
SHORT AND
Plaine Treatise of Arithme-
ticke in whole numbers, com-
prised into a briefer method than
hetherto hath bin published. Ad-
ioyned to this small Treatise
for the ayde of Lear-
ners.

By IOHN MELLIS Schoolemaster.



Anno Domini 1588.

The Contents.

Numeration.	} Abridged into a briefe Methode, as appeareth in their five seuerall Chapters.	
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*Vnto all which are adioyned
their proofes.*



CAP. I.

Of Numeration.



Numeration conteineth the manner how to number or expresse the value of any summe, which occasion may present either small or great, and is expressed by these Characters following.

I	2	3	4	5	6	7	8	9	0.
i	ii	iii	iiij	v	vi	vij	viii	ix	o.

To reade, write, or set downe numbers truelie, is a vertue expressed by the ayde of these figures or Characters, whereby it appeareth that number is the subiect of Arithmeccick: And that it is the matter and substance where about the Arte it selfe is bestowed, and whereunto all the Rules thereof haue their relation.

Figures are considered and valued either alone, or together. The first nine are of value

Numeration.

lue by them selues. and the other bearing the shape of a circle of it selfe signifieth nothing, commonly called nought, or a cipher, but yet by possessing a degree or place, is of power to increase the value of any of the other nine, for it neuer occupieth the vttermoſt place on the left hand. And now in entreating of the power and disposition of these 9. so2y figures, mee thinketh it a wonderful, or a miraculous gift of God by his instinct pow2ed into mankinde, that onely these nine alone should reach so far and so infinite, for what wanteth in the figures that their places doe recompence by the repetition of them.

By the proceeding of which places the selfe same figures are endued with more and more power and value, which value is so much the greater, as (by ioyning together of figures) they shalbe more extended backward vnto the left hand. For as in the first place every figure betokeneth his owne value certaine onlie, so in the seconde place euerie figure betokeneth his owne value certaine tenne times, and in the third place euerie figure betokeneth his owne value an hundred times, and in the fourth place euerie figure representeth his owne value a thousand times, in the fifth place euerie figure standeth for his owne value ten thousand times. As by this Table following, plainlie appeareth.

The

The table of Numeration.

m m								
m m m m m								
Ⓒ	Ⓔ	Ⓕ	Ⓒ	Ⓔ	Ⓕ	Ⓒ	Ⓔ	one
1	0	0	0	0	0	0	0	0
0	0	4	3	5	2	1	6	0
0	0	0	6	4	0	0	3	1
0	0	0	0	3	7	5	0	6
0	0	0	0	0	0	4	5	6
Tenth place.			Sixt place.			First place.		
Eighth place.			Fifth place.			Second place.		
Seuenth place.			Fourth place.			Third place.		

Now with ease how to number great summes truelie, you shall put a pricke with your pen ouer your figure of the fourth place, which pricke representeth a thousand, and so doe ouer the senenth place, the tenth place, and the thirteenth place, &c. And these prickes are called ternaries, as for example, to value this summe here proposed.

2 4 5 7 2 1 3 0 6 2 1.

Which to number, begin at the last pricke towards your left hand, and pronounce as much

as

Numeration.

as you ſee from the prick, as if they were written alone from the rest, and at the end of their value, name so many times thousand as your number hath prickes. After that come to the next three figures, and sound them as if they were apart from the rest, and adde to their value so many times thousands as there are prickes betwene them and the first place of your whole number. And so doe by euerie three figures following if you haue mo, as for experience of the sum before pricked :

First say, 24 thousand thousand thousand, then returning againe towarde your leste hand, say, 572 thousand thousand. Then againe returning towarde the left hande say, 130 thousand, thereto adding 621. And thus doe of all other the like &c.

There be three sortes of numbers, the one a Digite, the other an Article, and the last a mixt or compound. All numbers not exceeding 9 are called Digits, as 1. 2. 3. 4. 5. 6. 7. 8. 9. Articles be numbers of tennes, or those that may be deuided into tenne equall partes, As 10. 30. 40. 530. 2160. &c. The compound is a number made of both: As 12. 23. 34. 306. 1008. or any number whatsoeuer not beginning with a Cipher, are called Compounds. &c.

Item

Item touching the manner of woꝝkes bled in Arithmetick, there be fiue kindes. The first foure, that is to witte, Numeration, Addition, Subtraction, and Multiplication, begin al their pꝛoceedings and woꝝkings at the right hand, and so goe towards the left hand. Onelie the fift, which is Deuision, beginneth at the left hand, and woꝝketh towarde the right hand.

The terme of Addition is of gathering oꝛ putting to.

The terme of Subtraction is this woꝛd, out of

The terme of Multiplication is this woꝛd, times.

The terme of Deuision is this woꝛd, I may haue. Oꝛ how oft may I haue.

Addition hath an agrigate. Subtraction a remaine. Multiplication a pꝛoduct. And Deuision a quotient.

Of Addition.

Chap. 1.

Addition of simple numbers is wrought by natural reason oꝛ information only So that thereneedeth nothing thereto but the readie and quick conceite of the minde, as 4 and 7 make 11 which passing foꝛward by the parts, in the end require the ayde of Arte oꝛ Numeration.

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When you therefore adde numbers, set them directly one vnder another, and write o2 set the vnites vnder vnites, tennes vnder tennes, hundreds vnder hundreds, and thousands vnder thousands, and drawe a line vnder them all, and then begin your worke at the lower order towards your right hand, and that first rowe adde together, if there be any signifying figures to be added. If there arise a number to be written down vnder the line, whether it be one o2 two figures, write downe the first figure o2 digite of that summe, and for euery tenne keepe one in your minde, and that which you keepe, whether it be one o2 many tennes, adde them to the lowest figures of the next order, and so doe till you come to the last worke, As for example.

If foure sundrie men did owe you these 4. seuerall summes. The first 9460. li. The second 548. li. The third 2362. li. And the fourth 35. li. The which 4. summes being thus orderly set down according to the forme before prescribed.

9460	}	li
548		
2362		
35		

As thus by example appeareth, with a line vnder them. To the gathering vp of which totall, you shall resort to the vnites, placed in ¹2405 the first place towarde your right hand. As 5 and 2 make 7, and 8 make 15, Set downe the digite 5 directly vnder that number, and

for

for the article tenne, keep one in your minde. Then returning to the second place, saying, one that I keepe and 3 is 4, and 6 is 10, and 4 is 14, and 6 make 20, which because it is an article number of two tennes, I set downe the 0, and keepe 2 in mind. Then returning to the third place say, 2 that I keepe in minde and 3 make 5, and 5 is 10, and 4 is 14, Set downe the digite 4, and keepe one in minde to carrie to the fourth place, where I say one that I keepe and 2 is 3, and 9 is 12, That digite 2 I set downe and because it is the last worke, hauing no more places to carrie to, I set down the one also that I haue in my mind, there in the fifth place, and so is the addition finished, and this vnder the line is the totall summe, and the full value of all the other four summes. And thus are you to worke in all such like numbers what so euer they be. As by these few examples following appeareth.

$$\begin{array}{r}
 2563 \\
 1008 \\
 0324 \\
 0020 \\
 \hline
 3915
 \end{array}
 \left. \begin{array}{l} \\ \\ \\ \end{array} \right\} \text{men}$$

$$\begin{array}{r}
 1336 \\
 0378 \\
 0130 \\
 0024 \\
 \hline
 1848
 \end{array}
 \left. \begin{array}{l} \\ \\ \\ \end{array} \right\} \text{sheepe.}$$

These few precepts before giuen and practised, may minister occasion how to worke

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any summe of simple addition whatsoeuer.

But if you haue to adde together numbers of diuers denominations, as of poundes, shillings or pence, or yardes, quarters or nailes, or hundzeds, quarters, and pounds, write the greater numbers toward your left hand, and the other denominations in order towarde your right hand. That is, pounds vnder pounds, shillings vnder shillings, and pence vnder pence. Which to make the matter moze plain beholde these examples following.

Imagine you haue owing you by 4 seueral men these 4 seuerall summes of money here vnder written. Or that you haue receiued these 4 parcels of like of 4 diuers men. Or that you haue bought these 4 seuerall sundrie waights, of hundzeds, quarters, and pounds, of 4 sundrie men. All which with such other like, you are to set downe in such manner and forme as these are. Which done, drawe a line vnder them as befoze was practised. And begin also to adde or gather them vp at the laste denomination towards your right hand. And if the summe of them wil make one or many of the next denomination following, then must you keepe it or them also in minde, til you come to the next order. And vnder that first place must you set the residue, if there remain any thing, but if there remaine nothing, then are you to set downe 0. And so doe likewise

in each denomination following. And this is all that is needfull to be done in addition of diuers denominations.

Which to make more plaine, as a digression, yet obserue this reason or note, that numbers are not to be written in Arithmetick as we commonly vse to speake them, in saying, 16.pence, 18.pence, or 7.groates, 8.groates, 24.shillings, 26.shillings, 46.shillings, and such other. But you are to write euery denomination that is in any summe, by it selfe, of what kinde or sorte so euer they bee. As for example, for these summes last named, you are to write them thus: 1.s. 4.d. 1.s. 6.d. 2.s. 4.d. 2.s. 8.d. 1.li. 4.s. 2.li. 6.s. This methode obserued, is that which helpeth the furtherance of the quick speede of the pen.

Addition of money.

li.	s.	d.
422	13	04
256	15	08
300	10	03
043	08	10
<hr/>		
1023	08	01

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Addition of measure.

yards.	quarters.	nailes.
43	3	2
27	1	3
36	2	1
12	1	0
<hr/>		
120	0	2

Addition of waight.

℥. waight.	quarters.	pounds.
26	03	13
15	04	11
25	01	03
09	00	04
<hr/>		
76	03	03

Item now touching the addition of these 4 parcels of money, owing by foure sundry mē, or the gathering vp of the totall of the silkes, or of the whole contents of the foure parcelles of waight. The notes befoze giuen are sufficient documents, For first in the rowe of pēce I finde 25, which conteyneth 2.s. 1.d. the one peny I set downe in that title of pence, and the 2.s. I kēpe in minde to carry to the nexte degré, or denomination of shillings, where with the 2.s. that I bring, or haue in minde, are found 48.s. which make 2.li. 8.s. the 8.s.

I

I set downe vnder the denomination of shillings, and the 2. li. I keepe in minde to carry to the next denomination, beeing the title of pounds, in which first rowe I finde 13. which conteyneth one tenne, and three ouer, the digit 3. I set downe directly vnder that row and line, and one I keepe, which added vnto the second rowe of pounds, as befoze was taught in simple addition, yealdeth 12, the digit 2 I set downe, and one I keepe, which added to the third row of pounds, all maketh 10. Which because it is an article I set downe the 0, and for the article 1. because it is my last worke, I set downe the figure of 1 beyonde it in due place, as by the example is practised. And so is the worke ended, wherein appeareth the varietie of worke, betweene whole or simple numbers, and numbers of diuers denominations.

With the like reason is the next example done of addition of measure knowing that 4 nayles make a quarter, and foure quarters make a yarde. First adding the 6. nayles which make a quarter and two nayles, that quarter, added to the next denomination of quarters, make 8. quarters, which is 2. yardes 0. quarters. Then that 2. yardes added to the next denomination of yardes, make 20. the 0. is set downe, and 2 carried to the next place, which maketh 12. the digit 2. is set right vn-

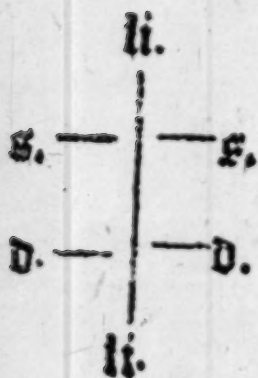
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der, and because it is the last woork, the article 1 is set downe in his due place, as appeareth.

The like reason serueth for the next, and all such other like, knowing that 28 pound is a quarter of a hundred, and 4 quarters make an hundred waight, &c.

These fewe examples wel noted, may minister occasion to the desirous how to proceede in such additions of diuers denominations.

Now resteth also how to proue the same first summe of pounds, shillings, and pence, and by it all the other following. For as one reason serued in the gathering of them, So likewise one rule or reason serueth for the prouing of them. Which because they are of three denominations, you are to make a crosse of so many lines as you haue denominations in your woork, whereof for example I set downe this crosse in the margin, the vpright line may serue for pounds, the highest thwart line for shillings, and the lowest thwart line for pence.



Which said crosse being set vp ready for the triall of prooffe, to the performance of which prooffe, I begin againe at the least denomination, to adde vp, or reckon the pence as I did at the first. Where finding as aforesayde,

25 d. which conteyneth two shillings and a penie, the 1 peny I set downe at the ende of the lowest thwart line, noted for pence. And the 2. s. I adde as befoze was practised to the shillings, being the next denomination, which with that 2. s. conteine 48. s. which make 2. li. 8. s. The 8. s. I set downe at the one end of the next thwart line appoynted for the shillings. And the 2. li. that I keepe, I bring to the third denomination, That is to say, the place of poundes, where also without respecte of place, I say, 2 that I bring and 3 is 5 and 6 is 11, cast away 9 and there resteth 2. Then 2 and 2 is 4, and 4 againe in the seconde place maketh 8, and 5 is 13. Cast away 9 and resteth 4. That 4 and 2 make 6, and 3 more in the third place make 9, which I caste away. Then 2 and 4 make 6, which 6 I sette at the

	6	
—		—8
—		—1

top of the vpright line appoynted for the poundes thus and so is the greatest part of it half pzooued.

	6	
—		—8
—		—1

Then resorting to the totall summe vnder the line, and there in the place of pence, I find 1, which I set right against the lowest thwart line, and so I finde the pence true. Then in the place of shillings I finde 8, which I sette right

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right against the next thwart line, that is to say, the shillings: and so are the shillings true. Thirdly, in the whole valuation or place of poundes, reckoning them without respect of their place, as befoze was taught in simple addition. And there I finde also 6: which I set directly below vnder the right downe line, for the probation of my poundes. This forme and order sufficeth for the proving of any maner of addition of diuers denominations whatsoeuer. As shillings, pence, and halfe pence: yardes, quarters, and nayles: hundredes, quarters, and poundes: quarters, bushels, and peckes: yeares, dayes, and houres, &c.

Addition of waight.

Note that 112. pound is an C. waight. 56. li. halfe an C. and 28. li. a quarter of a hundred.

C waight.	quarters.	pounds.
043	03	27
004	01	20
030	02	09
017	03	00
<hr/>		
96	3	0

Addi-

Addition of Measure in length
or breadth.

Yardes.	Féete.	Inches.
437	02	09
756	00	11
537	01	08
<hr/>		
1731	2	4

Note that 12.
ynches make a
foot, and three
foot a yarde.

Yardes	quarters.	nayles.
532	03	03
256	01	02
789	02	01
<hr/>		
1578	3	2

Note that four
nailes is a quar-
ter, and 4. quar-
ters a yarde.

Addition of Drye measures.

Quarters.	bushels.	pecks.
374	07	03
273	05	01
239	02	02
400	00	00
<hr/>		
1287	7	2

Note that four
peckes is a bus-
shel, and 8. bus-
shels a quarter.

Addi-

A briefe Treatise Addition of liquide measure.

Tunnes.	pipes.	hogheads.
436	01	01
756	00	03
279	00	02
<hr/>		
1473	0	0

Subtraction.

Chap. 3.

S*ubtraction* is the thirde kinde, which by taking one number out of another, findeth out the residue or rest of the numbers giuen. The vse whereof is when the difference or oddes of numbers is desirous to be knownen, and it is done also by reason of the minde.

Therefore when you would subtract, write your numbers that you would subtray out of, aboue, and that you would abate from, directly vnder it, keeping figure vnder figure. And then drawe a line vnder both, beginning at your right hand, subtraying the lower number out of the higher. But if the lower figure be the greater, adde tenne to the hier, and then abate the lower out of it. And then forgette not to adde one to the next lower order, for the

the ten you borrowed. And thus doe in euery order, If the higher and lower be equall, set a 0 in the Remayner, But if they be equall at the last worke you neede not write a 0. As for example,

Example.

Imagine a man oweth you 5302. li. And he hath payd you 4502. And you will knowe what the residue or rest is. Here as you see I haue set downe the debt, with a line $\overline{5302. li.}$ vnder it, and 4502. placed directly $\overline{4502}$ figure for figure vnder euery place $\overline{0800}$ with a line drawen vnder 4502 also.

Then touching this worke of Subtraction, I say 2 out of 2 resteth 0, I set downe a 0 vnder the first place, then in the seconde place I say, 0 out of 0 resteth 0, where I set downe also another 0, then 5 out of 3 I cannot take, therefore I shall adde 10 to 3 and that maketh 13. Then say, 5 out of 13 resteth 8. Then for the tenne borrowed, you must not forget to adde one to the next lower order or place, that is to say, your 4. In saying, one that I borrowed and 4 is 5, and 5 out of 5 resteth 0. So is the worke ended. Whereby it appeareth that 4502 pound taken out of 5302, the rest or remayne is 800. This rule
and

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and note obserued, is sufficient for the vnderstanding and working of any manner of simple Subtraction whatsoeuer.

Now touching the pzoofe of the same, and of all such other like, is verie easie, which is but to ad together the summe that was paide, and the summe that resteth. And if these two summes added together, agree with the totall summe or first debt, then is the Subtraction true, or els not. Example by the same number proposed, where in the first place of paide and rest

	5 3 0 2 Debt.
I finde 2, which I set down	4 5 0 2 paide.
vnder them right vnder the	0 8 0 0 rest.
line. In the seconde place	5 3 0 2 pzoofe.

are two Ciphers, for the which I also sette downe one 0 right vnder them. In the thirde place I finde 8. and 5. which make 13. the digit 3 I set downe according to rules of Addition, and the article 1 I keepe which I adde to the fourth place saying, one that I keepe and foure is five: which 5. I set downe. And because these additions are equall with the total debt, I knowe the Subtraction is true. For the payments and rests added together is a most perfect pzoofe for all Subtractions either simple or of diuers denominations whatsoeuer.

4560 li Received of my L. and master.

1376

1754

0256

0130

Laid out at 4 severall times.

3516 Laid out in all.

1044 Resting due to my L. and master.

4560 The p^roofe.

When occasion ministreth woꝝkes of subtraction of diuers partes, of what denomination soever: then like consideration is to be had (as was noted in Addition) what quantities of vnities is in one denomination, and accordingly make the Subtraction. Whereof the effect in sundrie examples following, may appeare.

Of Money.

	li.	s.	d.
Debt	364	17	8
Payd	052	16	6
Rest	312	01	2
P ^r oofe	364	17	8

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li.	s.	d.	
6543	12	08	Lent
4784	16	09	Paid
1758	15	11	Rest
6543	12	08	Proof

The first of these two examples is most easilie performed as euen by sight of the eye appeareth. Now be it the second requireth more knowledge, for that the figures in the payments are for the more part greater than the debt. To the performance of which worke, because 9. d. cannot be taken out of 8. d. you shall borrow one shilling, which is worth 12. d. of the next denomination vnder the line that is to wit, of 16. s. and put that 12. d. borrowed, to the 8. d. aboue the line, which maketh 20. d. Now 9. out of 20. resteth 11. which eleuen pence set downe right vnder 9. Then returning to the next denomination, say, one that I borrowed and 16. makes 17. And 17. s. out of 12. s. cannot be, therefore I borrow one pound or twenty shillings of 4. the next denomination, and put that 20. s. to 12. s. which maketh 32. s. then 17. out of 32. rest 15. then againe, one that I borrowed, and 4. is 5. and 5. out of 3. cannot be, therefore adde 10. to 13. (as before was taught in simple Subtraction

on) and 5. out of 13. resteth 8. Then the one
 borrowed, and 8 is 9. and 9 out of 4 cannot be,
 but 9 out of 14 resteth 5. Then one that I
 borrowed and 7 is 8. and 8 out of 5 cannot
 be. But 8 out of 15 resteth 7. Lastly one that
 I borrowed and 4 is 5. and 5 out of 6 resteth
 1. And thus is the worke finished, which wel
 vnderstode, you shalbe able to worke any ma
 ner of Subtraction whatsoeuer, whether the
 payments be one, two, or three, or many. For
 you may either adde vp all the payments vn
 to one summe, and so rebate them, or els you
 may presently subtray them out of the higher
 number, and the right restes will appzare.
 As for example of both.

li.	s.	d.	
3750	10	00	Received.
1780	12	10	} Layd out.
0578	10	08	
0375	06	08	
0212	17	06	
0803	02	04	Rest due to deliuer.
3750	10	00	The prooffe.

A

Sub

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Subtraction of Measure.

Elles	quarters	nailes	
4000	0	0	Bought
0756	3	3	} Deliuered out.
0547	2	0	
0256	3	1	
0611	0	2	
2172	1	2	Deliuered out in all
1827	2	2	Elles stil remaining
4000	0	0	The pzoofe

Subtraction of waights.

C waights	quarters	li	oz.	
237	3	20	8	bought
048	2	16	3	solde
189	1	04	3	rest
				pzoofe

Sub-

Subtraction of measure.

Quarters	Bushels	Pecks.	
3430	4	3	Received
1783	7	2	Delivered out
1646	5	1	Rest
3430	4	3	Prooffe

Of Multiplication.

Chap. 4

Multiplication is the fourth kind, whose vertue and operation is such, that two summes multiplied together, produceth the third. Which third sum so many times shal containe the first, as there are vnites in the second. And it serueth in stead of many additions. As for example, If you would know howe many are 34 times 463. If I should ad 463. 34 times, it would be a long worke. Therefore was this work of Multiplication deuised, which shoulde doe that at once, that Addition should doe at many. And so, that it is necessarie for euery Learner

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to vnderstand the content of summe produced by the multiplication of one digite into another, before hee can much profite herein. Therefore for your ease and suretie in working, here haue I placed a Table of the Multiplication of all digites, with notes for the vnderstanding thereof, &c.

1	1	2	3	4	5	6	7	8	9	10
2	4	6	8	10	12	14	16	18	20	
3	9	12	15	18	21	24	27	30		
4	16	20	24	28	32	36	40			
5	25	30	35	40	45	50				
6	36	42	48	54	60					
7	49	56	63	70						
8	64	72	80							
9	81	90								
10	100									

In which Table when you would knowe the product in any Multiplication of Digits, seeke your first or last digite in the vndermost row of digits. And from it goe forth towards your right hand, till you come vnder the number of your second digite, which is in the vppermost row. And then in the number that is in the meeting of the rowes of litle squares, (which

(which come directlve from both your propounded digites,) is the Multiplication that amounteth of them. As if I would knowe by this Table the multiplication of 8. times 9. Seeke first 8. in the vndermost figures, and then goe right forth to wards the right hand, til you come vnder 9. of the highest row. In which place, where you so come vnder the other digite, (as here for example you come vnder 9.) is alwaies conteyned the oscome or product which you seeke for.

This Table of the Pythagorans, was taught vnto young childzen with their first letters, being in deede as necessarie to be con- ned by rote, and had in perfect memorie for the perfection of Arithmetick, Which there- fore print liuely in your remembrance, which had, I assure you all difficultie is past tou- ching any works Arithmeticall.

Woonderfull and right excellent are the o- perations and conclusions that are easily com- prehended and wrought by the feate and vse hereof, which I rather cease with silence to write of, then to speake to little of that which not one vnite of a million of times my simple stile can reach to commend. &c.

Nowe touching the manner of working,

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thus it is, When you woulde multiplie any summe one by another, marke well that it is the mætest order to set the greatest number highest, which is the place of number that is to be multiplied, and likewise the lesser number vnder it, so2 that is the place of the Multiplier or Multiplicato2. That is to say, the number by the which the Multiplication is made, and is in English alwaies put before this worde, times. In such speaking, when I say, 30 times 40. And the number that followeth this word times, is that which must be multiplied.

Therefore when I would multiplie one number by another, I must write the greatest highest, and the lesser vnder it, as in Addition. And vnder them must I draw a line, as for example of a so2ie question, which is this. There are 34. men, and each man hath 436 Lams a peece. How many Lams haue they in all.

To the performance wherof I must multiplie euery figure of the higher row, by euery figure of the nether rowe, and that that amounteth, I must set vnder y line, as thus.

$$\begin{array}{r}
 463 \text{ Lams.} \\
 034 \text{ Men.} \\
 \hline
 1852
 \end{array}$$

First I doe multiplie 4 by 3 saying, 3 times 4 make 12. Of which 12 I doe write the digite 2 vnder the 4. and the article 1 I keep in mind to carrie to the next place.

Then come I to the seconde figure of the higher rowe, which is 6, saying, foure times 6 maketh 24. and with the 1 in my mind maketh 25. the digit 5 I set down, & 2 I keepe in mind. After that I come to the next figure which is 4. and doe multiply it by 4. saying, 4 times 4 maketh 16, and two in mind maketh 18, wherfoze because it is the last worke of that multiplier, I set it downe in order as you see.

And so haue I ended the first figure of the Multiplier, wherfoze I geue it a dash wth my pen. Then begin I the next figure, and multiplie it also into al the higher Figures, as thus:

$$\begin{array}{r}
 463 \\
 34 \\
 \hline
 1852 \\
 1389 \\
 \hline
 15742
 \end{array}$$

First three times three make nine that 9 Note.
 doe I set vnder the second place For you must
 vnderstand that that which amounteth of the
 same first figure, by the seconde multiplier,
 must be set in the second place, and so of all
 others, if there be more multipliers.

R 4

And

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And now to procéde, I multiplie by the same thre the second figure of the higher row, saying, thre times six make 18. whereof I write 8 vnder the third place, and the article 1 I keepe in mind. Then doe I multiplie the last figure of the higher summe by the same 3, saying, Thre times foure make twelue, and one in minde make 13, which because it is the last worke of that multiplier, I sette downe as you see, and geue 3 a dash.

Then I draw a line vnder them, and by the ayde of Addition, adde them vp into one sum, finding in the first place but 2, which I write vnder the line. Then in the seconde place, nine and six make fourtene, the 4 I set downe, and one I keepe, and so forth, as you learned in Addition. And so appeareth the whole summe to be 15742. which amounteth of the multiplication of 463 by 34. And is the iust number of Lambs the thiric foure men haue.

This is all the feate or order, required in this worke, For euery digite as you see, must haue a particular product.

And euery Digite must haue the first figure of his Multiplication set directly vnder him, in what place so euer the figure standeth. whether it be a digite, or a cipher, and the article number to be carried to the next place. All which preceptes wel vnder-

stand

stood, are sufficient to the practise of Multiplication.

And here gentle Reader, for your furtherance, (as it were in a Table) is the Multiplication of 8 digites, each of them multiplied by 3568. which I haue furthered as questions of exercise for the ayde of a Learner.

2	07136
3	10704
4	14272
5	17840
6	21408
7	24976
8	38544
9	32112

And now for further instruction for the vnderstanding of multiplying by three or foure figures, here followeth a soꝝ question.

There is a peece of ground that is 1436 Akars long, and 208 Akars broade, and I would know how many Akars there are in al. Which questiō I set forth as you see here is practised, with y^e work thereof, & the total sum is 298688 which is the iust nūber of akars contained in that peece of ground.

The pꝛooꝛe of this Rule is commonly wrought by casting away of nines, but y^e surest pꝛoꝛf is made by deuision which

$$\begin{array}{r}
 1436 \\
 208 \\
 \hline
 11488 \\
 0000 \\
 2872 \\
 \hline
 298688
 \end{array}$$

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which I omitte till I haue shewed you the practise thereof, which in that Rule I will plainly declare. &c.

But now in manner of a recreation, as wel as for exercise, I propose one question more: as thus.

A Gentlewoman for a certayne trespassse committed, was enioyned by her Soueraigne a certayne penance, which was this: That in her owne person going a foote, and being accompanied with two of her honest seruants she should goe from Saint Davids in Wales to Douer, which is accompted to bee the breadth of Englande, And at each furlongs ende, being eight in a mile, she and her men should gather in a heape, great and small together, two hundred and forty stones. Upon which harde sentence geuen by her Soueraigne, after she heard that her iourney was three hundred miles, she tooke the matter heauilie, and humbly sought and craued tollerati-on herein. Which in fine vpon her humble suite, and the earnest request of other Ladies and Gentlewomen, was absolutely remitted, vpon a condition, which was this. That if the Gentlewoman there presently be fore her Soueraigne, without the ayde of any other, could of her owne pregnant capacitie, make an absolute resolution, and accompte how

how many stones in all she ought to haue gathered, that thereupon she should be cleerely dismissed of this pennance.

The Gentlewoman glad of this, and ha-
uing a little sight in Arithmeticke, called for
penne, inke, and paper, and wrought as here
appeareth, and hauing finished the worke, did
giue vp her accompt thus, that shee shoulde
haue gathered iust 576000. stones in all.
Which was most true, and thereupon shee
was remitted and pardoned &c.

300 Miles.

8 Furlonges in a mile.

2400 Furlongs in 300 mile

240

0000

9600

4800

576000 stones in al she ought to gather
For varietie, to shewe the woonderful and
easie operation of Multiplication, loe here the
same wrought other wise.

1 Mile hath 8 Furlongs
and euery furlong 240 Stones

1920 stones in 1 mile

and her iourney was 300 miles

576000 stones in 300.

(miles.

Of Deuifion.

Chap. 5.

D*euifion* the fifth kinde, contei-
the manner how to thew the number
of times, that a small summe or num-
ber is conteyned in a greater. And the vse
thereof is required in infinite occasions. Un-
to Deuifion are required three numbers.
The first, which should be deuided, and that
must (generally) be the greater, and is cal-
led the Deuidend. And the second, by which
the other must be deuided, and that is (gene-
rally) the lesser, and is called the Deuifor.
And the third, which answereth to the que-
stion, Howe many times the Deuifor is
found. And therefore is called a Quotient.
The worke thereof is contrarie to the rest,
for it beginneth at the left hand, and goeth to-
wardes the right.

And for the practise thereof, the first num-
ber must be witten downe, and the seconde
so set vnder it, that the last figure of the low-
er number be right vnder the last of the high-
er, contrary wayes to the worke of the other
kindes of Arithmeticke. For in them the
two first figures were set meeete one vnder
the

the other, but in Denision the last figures towarde your leste hande must be set mæte, except it chance so, that the laste figure of the Deuiso^r be greater then the last of the higher number, so^r then you shall set the laste of the Deuiso^r vnder the last (saue one,) of the higher number. As hereafter in examples shall appeare.

But first concerning the woorking of Denision, which is a thing something harde so^r a Learner, I will here (God to frende) make easie. And touching the first exercise, where of so^r the moze ayde of the Learner, here haue I p^roposed as it were a Table of eyght senerall summes, to be deuided by eyght seuerall digites. That is to say, the first sum to be deuided by 2, Then the second to be deuided by 3. The thirde summe to be deuided by 4. The fourth by 5. And so foorth to 9. Whose quotients shal euermoze be one onely summe. That is to witte, 3 5 6 8. Which of purpose I haue p^roposed, as wel so^r the easines of learning, and exercise thereof, as also thereby to p^roue the woork of the same befoze p^roposed in Multiplication. So shall the one woork be a p^roofe to the other woork. For as I sayd befoze, the surest p^roofe of Multiplication, is Denision. And contrariwise, the surest p^roofe of Denision, is Multiplication.

And

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And here followeth the Table, &c.

07136	} deuided by	2	3 5 6 8
10704		3	3 5 6 8
14272		4	3 5 6 8
17840		5	3 5 6 8
21408		6 yealdeth	3 5 6 8
24976		7	3 5 6 8
28544		8	3 5 6 8
32112		9	3 5 6 8

And first before I enter into Deuision, I will geue you three notes, which are the three onely keyes to vnlocke the said Rule.

The first is to seeke or aske.

The second to multiplie.

The thirde to subtray.

And now to encourage you with more delight to proceede in Deuision, I propose the first summe of this Table in a sozie question, which is this. Imagine a man dyeth, and leaueth to two of his children 7136 sheepe, which he willet to be equally parted or deuided betwene them, So the demaund is, what is a childe's parte. To the woork and operation of this question, and all such like, you must

must first set downe the **Deuidend** or **summe** to be deuided, with a crooked line towarde your right hande thereof, as here you see is practised, And beginning with your laste Figure to- $\begin{array}{r} 111 \\ 7 \overline{) 78368} \end{array}$ wardes your left hand, you shall set 2 the **Deuisor** right vnder 7 the **Deuidende** or **summe** to be deuided. And that done according to the tenor of my three notes aforesaid, you shall first aske or seeke how oft you can finde 2 the **Deuisor**, in 7 the deuided, which is three times, Therefore I put the figure 3 in a place separte from the rest, with a crooked line as you see is practised. And that done, I multiplie the figure 3 my quotient found, by 2 my **Deuisor**, in saying: Two times three maketh sixe, which 6 I must subtray out of 7 that standeth ouer him, and so there remayneth one. That 1 I set vp right ouer 7 as you see, and then I cancell my **deuisor** 2, and my deuided 7. And thus is one demaunde of my **Deuision** finished. For in these three operations practised, That is, first to seeke, secondly to multiplie, and thirdly to subtray, is comprised the feate of **Deuision**.

Now secondly agayne I reioine my **Deuisor** 2 a place or degree further towards my right hande, beginning againe to aske how ofte I can finde two in eleuen that standeth
ouer

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ouer him; which I can finde 5 times there. Therefore I set downe 5 next vnto the first figure of my quotient 3, a degree or place more towarde my right hand. Afterwardes by this last found Figure 5, I doe multiplie the Denisor two, in saying, two times five make tenne, and then subtray, saying, ten out of eleuen resteth one, which one I set ouer 1: And I cancel 2 and 1, for so must I euer doe, whether there resteth any thing yea or no. And thus haue I made two proceedings or remooues into Deuision. Thirdly I remooue againe forwarde the Denisor, and I set it vnder 13, And then againe I begin my first worke, viz. to aske or seeke how many times can I finde two in 13 ouer him, which is sixe times, I set then 6 also behinde the crooked line, for my thirde figure. And then I multiplie, saying, Two times sixe is twelue, and 12 out of 13 resteth 1, which 1 I set ouer 3. Then I cancel both my 2 and 13. leauing the 1 ouer 3 vncancelled. And thus haue I finished a third enterance. Fourthly, for as yet there remayneth another figure; which representeth another remooue. I set forth againe my Denisor 2. placing him right vnder 6. And then I begin againe to aske or seeke how oft I can finde two in sixteene, that is ouer him vncancelled: which is eight times. Which 8 I also put behinde

behinde the crooked line, for the fourth and last figure of my quotient: and that done, I begin againe to multiply saying, Two times eyght make sixteene, and sixteene out of sixteen resteth nothing: With that I cansell both my Deuisor 2, and my Deuidend 16, and 0 is left, and so is the Deuision finished. And thus I haue found that 2, is conteyned in 71,6 three thousand, five hundred, three scoze and eyght times. And is the true solution to the demaund, that is, 3568 sheepe for each childe. This well obserued, marked, and practised, will make you perfect in Deuision. And because you shall haue varietie of examples to know when you worke true, I haue here for your ayde furthered this soꝝy table, whose numbers if you doe deuide by the digite standing right against him, you shall euer finde this quotient that you last found: vꝝ. 3568.

Againe, one thing moꝝe is to be considered, whether you deuide by one figure or many, if the figure of your deuisor bee greater the the figure of the deuidend that is right vnder him, then shal you set the deuisor vnder the last (saue one) of the higher number, as for example. 365 to be deuided by 5, you must set 5 vnder 6 of the deuidend, as for example, and so of other the like.

365
5

Againe, if you shoulde deuide 365. by 28.

Q

which

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which are the dayes of a common moneth,
then shoulde you set them thus

$$\begin{array}{r} 365 \\ 28 \end{array} \quad \text{C}$$

But if you would deuide those
365. dayes by 52. which is the number of
weekes in a yeare, then shoulde
you sette them thus

$$\begin{array}{r} 365 \\ 52 \end{array} \quad \text{C}$$

And now for example, to learn
to deuide by two figures, I will deuide 365
which are the dayes in a yeare, by 28. the
dayes of a moneth, which I set downe here
in manner as before is shewed
With a crooked line redie to re-
ceiue my quotient. Whereupon I seeke how many times I
may finde two (which is the last
figure of the deuisor) in three (which is the
last of the number to be deuided,) and consi-
dering that I can take two out of three but
once, I set that one within my crooked line,
for my quotient as I tolde you. Then be-
cause that when two is taken out of three,
there remaineth one, I must write that one
ouer three, and deface or cancell the 3 and the
2, then wil the figures stand thus, as you see
is practised.

$$\begin{array}{r} 365 \\ 28 \end{array} \quad \begin{array}{l} \text{I} \\ \text{C} \end{array}$$

Then must I goe to the next figure of the
deuisor, and take it likewise so manye times
out of the figures that be ouer it, and looke
what

What doeth remayne, that must I write ouer them, and cancell them, as in this example.

Therefore now I doe take once eight out of sixteene, and there remaineth 8, which I must set ouer the 6, and cancel or crosse out the 16, and the 8 $\times 8$ of the deuisor, and then wil the 365 (1 figures stande thus. And so $\times 8$ haue I once wrought.

So that you may perceaue, that you take not onelye the nether figure out of the other that is right ouer him, but out of that with the other also that remayneth before, and are written to wardes your left hand.

For you must so take the deuisor out of the ouer number, that there remayne not ouer it, so great a summe as it selfe is, for then were your worke false and in vaine.

And especially yet againe here must you marke, that when you seeke howe many times the lasse figure of the deuisor maye bee found in the number ouer him, that you look also whether you may as often finde all the figures following in those that are aboue the, (considering all the remainders if there be any,) if not, take your quotient lesse by one, and then pzooue againe, and so doe still, till

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you finde a meete quotient. And by that meete quotient must you alwayes multiplie your deuisor. So that his first figure stande vnder the first figure of your deuisor, and the second vnder the seconde, and so forth. And then subtract that producte from the number to bee deuided that standeth directlie ouer it.

When you haue thus wrought once, then must you begin againe, and write your deuisor a new, nearer towarde your right hand by one place, as in example, setting 2 vnder 8, & 8 vnder 5 thus.

$$\begin{array}{r} 8 \\ 3 \overline{) 85} \\ \underline{24} \\ 61 \\ \underline{60} \\ 10 \\ \underline{8} \\ 20 \end{array}$$

Then as befoze, seeke how many times you may take your deuisor, out of the number that is now ouer him.

Happely you would say, you may find two in eight ouer him foure times. But then mark whether you can finde the figure following so many times in the other that is ouer him, that is to witte, you cannot find eight foure times in five.

Whereby it appeareth that you must take a lesse quotient, which is 3. And that quotient in deede will serue, which I set downe
as

as here you see. Then doe I multiplie thzee by two, saying, Two times thzee is sixe, and sixe out of eight, there remaineth two, Which two, with the five following, maketh twenty five. Then I cancel the 2 and the 8, and write ouer the 2 that doeth remayne, thus.

$$\begin{array}{r} 2 \\ 2 \times 8 \\ 3 \times 5 (13 \\ 2 \times 8 \\ 2 \end{array}$$

Then doe I take eight as many times out of twenty five, saying: Thzee times 8 make twenty foure, and twenty foure out of twenty five, that standeth ouer, resteth 1. so then I cancel 25 and 8, and ouer 25. I set 1. thus, with a crooked line, to shewe that it is a Remayner. And now we haue I finished the Deuision, whereby it appeareth that there are thirteene Moneths to a yeare after 28 dayes to a Moneth, and a daye ouer.

$$\begin{array}{r} x \\ 2 \times 8 (1 \\ 3 \times 8 (13 \\ 2 \times 8 \\ x \end{array}$$

Thus may you perceiue the manner of deuiding by two figures, and the like forme is practised, whether you deuide by two, thzee, or foure, &c. But because I knowe that examples are the Loadstone to learners, I will here propose one example moze of deuiding by

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three figures &c. And to make the woork the more delightful to the Learner, I propounde the example in maner of a soz question, thus.

A Captaine ouer 532 men in a skirmige with his enemie, through his pꝛowes & their valor, tooke three noble Dukes pꝛisoners, which three among them gaue foꝛ their raun some 160256 French crownes, woꝛth fife shillings the peece English money, which the Captain of his great bountie, foꝛ the more encouragement of his men, gaue this saide raun some freely among his 532 men, to be equally deuided oꝛ parted among them. So that the question now is, how many French crownes each one is to haue foꝛ his part.

To the woꝛking hereof, oꝛ any such like, after you haue set downe the number to bee deuided, as here is pꝛescribed, in considering that 532 is more, oꝛ greater then 160, therefore I set downe the Deuisoꝛ a place further. as before I taught, and here is pꝛactised.

160256

532

thus,

And then doe I look how often I may finde the last figure of the Deuisoꝛ (which is 5) in 16, which may be found but three times. Therefore doe I say, three times fife is fifteene,

teene, and fiftene out of sixtene there remayneth one, which I set at the ende of a crooked line as here you see. And I cancel 16 and 5, and over the 6 I set the 1 that remaineth, & then do the figures stand thus:

1

160265 (3

32

Then doe I multiplie the same quotient into euery figure of the Deuisor, and withdrawe the summes that amounteth ouer the, as first I say, Threë times threë maketh nine, which I take out of ten, and there remaineth one, I cancel therefore 10 and 2, and write ouer the 10. 1. thus

1

Then doe I likewise say
Two times threë maketh
sixe, which I take out of
twelue, and there remaineth sixe, therefore
doe I cancel the 12 and
the 2, and ouer 2 I sette
6, thus, and thus haue
I gone through one part
of Deuision.

160265 (3

32

116

160265 (3

32

Then must I set forward the Deuisor into the nexte place towardes the right hande thus, But now as you see ouer the 5, there is no figure, And now marke in whensoever it chaunceth so, that you haue set forward your

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Deuifoz, and that it cannot be founde there
 (as now it cannot) because there is no num-
 ber ouer the laft place, or if there be any, it is
 leffe than the laft figure of the Deuifoz. Then
 Note. must you remoue the Deuifoz $\times \times 6 6$
 yet once againe. And because $1 6 0 2 6 5 (3$
 that his firft place of remooue $\times 3 \times 2$
 ferued not to fubtract him fo $5 3$
 much as once, write in the quotient a cipher 0
 And if you fhould by chaunce neede to doe fo
 oftentimes, for euery time write a cipher in
 the quotient. Now therefore because there
 is a 0 in the quotient, you
 must cancell al the figures $\times \times 6$
 of your deuifoz, & remoue $\times 6 \times 2 6 5$
 a place further to feeke a $\times 3 \times 2 5 (30$
 new quotient, as thus, $\times 3 3$
 which is the laft time of 5
 remoue, because I haue
 brought the firft figure of my Deuifoz right
 vnder the firft figure of my deuident.

And then I feeke a new quotient, as thus.
 faying, How many times may I finde five in
 fix, that is now ouer him, which is but once,
 therefore doe I write 1 in my quotient. And
 then I fay, Once five is five, and five out of fix
 refteth 1, then I cancel the 6 and 5, and write
 1 ouer them, thus,

Then

A brief Treatise

Arithmetically proportion, is the fourth parte of a French crowne, that is to say, 18. pence. So that the right and iust due of this proportion to each partie, is 301. crownes, 1.s. 6.d. a peece. But the distribution of this fraction is too harde for a learner in this place, but youngly acquainted with proportion.

How be it, if you list to trie it, although it be not proper to this place, reduce or multiply the 133 Crownes remayning, by 12 the number of testers that a French Crowne is worth, and you shall haue 1596 testers, which being deuided among these men, will yealde iust 3 testers, or 18. pence a peece, and then shalbe nothing left.

Proofof Diuision.

Now concerning the proofof hercof, as before I saide at the first beginning of Deuision is done by the ayde of Multiplication as thus, Multiplie your quotient by the Deuisor, and if the summe that amounteth of the Multiplication be equall to the summe that you tooke in hande to deuide, then haue you well done, els not.

How be it, this must you marke, that if there remayne any thing after the Deuision is ended, as here in this laste example there did, then must you adde the remayner to the resoult of the Multiplication, which if they
make

make the summe that was to be deuided, then is that worke true, or els not. Example by the last summe wrought, if you multiplie the quotient 301 by your Deuisor 532. their multiplication amounteth to 160132. where to if you adde the remainer 133, then wil the whole summe be 160265, which was the summe to be deuided &c.

Likewise if you would prooue the trueth of anie Multiplication, deuide the total sum of the Multiplication by the Multiplier. And the Quotient making againe the Multiplieand or summe to be multiplied. Then is the worke true or els not. So that the most certaine prooue of Multiplication, is Deuision, and of Deuision, by Multiplication, of which, euidente demonstrations shall appeare in Reduction, by examples seuerall for both parties &c.

Prooue of multiplication.

Of

Of Reduction.

Chap. 6.

Reduction is no proper parte of Arithmetick, for that the effecte thereof is perfourmed by Multiplication, or Deuision, or els both. Yet mee thinketh that the same is one most necessarie of all the rules of Arithmetick. The vertue where of is to reduce Quoynes, Waights, measure or time, &c. out of grosse or great Denomination, into subtile or smaller Denominations, or out of subtile into great or grosse Denomination. By this rule also the Quoynes waights, and measures of one Countrey, are reduced and conuerted to the proportion of the quoynes, waights and measures of another Countrey.

Under which Shape or transformation their owne substance, or proper value, is still hidden, and remaineth vnderminished. The operation whereof shall appeare in diuers woꝝkes following.

And first for example of money, I propose this question. I would know how many single halfe pence is conteyned in 368.li. The same

same is easilie perfourmed by multiplying 368. pound, by 20. the number of shillings conteyned in one pound, and the producte is 7360. shillings, Then multiply those shillings by 12 the number of pence that a shillinge is worth, and you shall finde 88320 pence. Lastly multiply those pence by 2, the number of halfe pence that a penye is worth, and finde 176640 halfpence, as by the practise hereof appeareth.

$$\begin{array}{r}
 \text{li} \\
 368 \\
 20 \\
 \hline
 7360 \\
 12 \\
 \hline
 14720 \\
 7360 \\
 \hline
 88320 \\
 2 \\
 \hline
 176640
 \end{array}$$

Otherwise it may be done thus. That is, by multiplying 368 pounce by the halfpence that a pound is worth, or is conteyned in one pound, which is 24 scoze, or 480. Woorke and you shall this way also finde 176640. halfpence as afoze.

Thus it appeareth plainly by two manner of practises, that in 368 pound, are conteyned 176640 halfe pence, and so is the Denomination changed.

And contrariwise backe againe by the ayde of deuision may you conuert these 176640. halfe pence into poundes: First deuiding them

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them by two, and so shal you bring your halfe pence into pence. Next deuide your pence by twelue, the number of pence that a shilling is woorth, and you shall finde 7360. shillings. Lastly deuide your shillings by twenty, the number of shillings that a pounce is woorth, and you shall finde 368. pounce, your desire. Other wise, if you deuide the 176640 halfe pence by 480. the halfe pence that one pounce is woorth, the Quotient yealdeth 368. li. as befoze.

Thus appeareth plainly the effect of reducing things of one Denomination to another. And so the perfect order of the pzoofe of Multiplication the one by the other, is euidentlie scene, &c.

Reduction of waights.

I like sort may you reduce waights from one denomination to another, in vnderstanding the several denominations belonging to the same. Whereof note that the hundredeth waight Auerdepoize conteyneth 112 pound, the halfe hundred 56. pound, the quarterne 28. pound. The pound waight is sixteen ounces, By which waight is bought and solde all manner of commodities throughout England

land, Except Bread, Golde, Silver, and
precious stones All which last rehearsed, are
waied by another waight, called Troy waight
and is the Standarde of England, Only occu-
pied of Bakers, & Goldsmiths &c. But to our
former purpose, I woulde knowe how many
ounces there is in 22 hundred waight & three
quarters Hauerdepoize.

First multiply 22 hun-
dred by 4, the quarters of
a hundred waight, and
thereto adde the three quar-
ters: So shal you haue 91
quarters of an hundred:
Then multiple those quar-
ters by 28. the value of
number of poundes that a
quarter is worth. That
done, adde them vp, and so
shal you haue the laste
number of poundes, that
is to witte, 2548. Lastly,
multiple those pounds by
16, the ounces that a pound
is worth. And then adde them vp, and you
shal haue 40768. ounces, your desire, As
plainly appeareth by example.

C	q ^r
22	3
4	
<hr/>	
91	
28	
<hr/>	
728	
182	
<hr/>	
2548	li.
16	
<hr/>	
15288	
2548	
<hr/>	
40768	. ounces

And vpon the like reason as aforesayd, by
the ayde of deuision, may you reduce these
oun

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ounces into hundred waights againe. First deviding your ounces by 16, the ounces that a pound is worth. Then those poundes by 28 the poundes that a quarter of an hundred is worth. Lastly deuide those quarters of a hundred by 4, the value of quarters in a hundred waight, and you shall haue 22 hundred waight, 3 quarters, your desire.

Reduction of Liquide Measure.

By the like worke may you reduce liquid measure. knowing that a pounce waight maketh a pinte in measure. So that eyght pound, or eight pintes maketh a Gallon. And so from Gallons (by auncient kinges of this Realme) were deriued other measures, both for ale and beere, and the like of other Countreies for wines and oyles. &c. But as these are vnlike, so the measure of their Vessels doe differ, which for instruction here are some set downe.

			Gallons	
Of ale the	{	Firkin	{	8
	Kilderkin	} containeth		16
	Barrell			32
				Of

Of beere the { Firkin
Kilderkin } holdeth { 9
18 } Gallons
Barrell } 36

Of wine { Kondlet
Barrel } holdeth { 18 1/2
31 1/2 } Gallons
Hogshead }
coteineth { 63
84 }
Tertian }
Pipe } 126
Tunne } 252

Also of Palmestes and of Sackes, &c. the half Tunne is not called a Pipe, but rather a Butte. The knowledge of the quantities of such Vessels is not unnecessarie, both for the Buyer and the Seller. For admitte the Wintner bieth a Tunne of Claret wine for twelue pound. The question is, whether he winneth or loseth by drawing of it for foure pence the quart.

The Tunne of wine holdeth 252. Gallons which Gallons multiplied by 4, to make quarters, produceth 1008 quarters: Or 1008 groates, which groates deuided by 3 to make shillings, conteyneth 336.s, which 336. deuided by 20 to make pounds, maketh sixteen pound, sixtene shillings, whereby as appeareth,

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peareth, he gayneth foure pound, sixtene shillings in the drawing thereof, towarde the maintenance of his charge, &c.

*Reduction of drie
Measure.*

Now of Liquide Measures proceedeth also drie Measures, as Peckes, Bushels, Quarters, and such like, &c. And this is the measure of them.

Two gallons, or 16 pintes make a peck.

Foure peckes make a Bushel.

Eight Bushels make a Quarter.

Which known, their Reductions from great to small or from small to great, are soone performed. Example in 430 Quarters, how many Pecks.

430 Quarters.
8

3440 Bushels.

4

13760 Peckes.

And for the prooffe hereof, deuide these 13760 Peckes by 4. the value of a Bushell, and

and then deuide those Bushels by 8, the value of Bushels in a Quarter, and you shall haue 430 Quarters, your desire.

*Reduction of measures of length
or breadth.*

I Tem this Reduction serueth to reduce miles, akars, pearches, elles, yardes, fote, and ynches, into what measure or proportion you please, or is demaunded. Knowing their values which are these.

Three Barley coynes in length, maketh an ynch.

Twelue ynches make a fote.

Three fote make a yarde.

One yarde and nine ynches make an elle.
Note that both the elle and the yarde are parted into 16 parts, called nailes.

Five yardes and a halfe make a pearch.

One pearch in breadth, and forty in length make a Rod of land.

Four Rods make an Akar.

Forty Rods in length make a Furlong.

Eyght Furlong make a mile.

In a peece of cloath that is 460 yardes long,

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long, how many elles may the same contain.
 Multiplie the saide 460 yards by 4, to make
 them quarters, as here
 appeareth. And you shal
 haue 1840. quarters. And
 considering that 5 quar-
 ters of a yarde make an
 Elle, if you therefore di-
 uide the same by 5, as here appereth, you shal
 finde 368 elles.

$$\begin{array}{r} 460 \\ \times 4 \\ \hline 1840 \end{array}$$

$$\begin{array}{r} 3 \\ \overline{) 1840} \\ 555 \quad (368 \end{array}$$

Reduction of Time.

By this Reduction are yeares, monethes,
 dayes, houres and minutes, turned into
 what proportion or parts of time you please.
 As for example, It is
 since the birth of our
 Lord and Sauour
 Jesus Christ, to this
 present yeare, 1587.
 yeares. And a ques-
 tion might be (y^e leap
 yeares omitted) how
 manye houres it is
 since. Know that a
 yeare containeth 52.
 weekes, which mul-

$$\begin{array}{r} 1587 \\ \times 365 \\ \hline 7935 \\ 9522 \\ 4761 \\ \hline 579255 \\ 24 \\ \hline 2317020 \\ 1158510 \\ \hline 13902120 \end{array}$$

to

tiplied by seven, to bring them into dayes
make 364. Now be it there is a daye more.

Therefore doe I multiplie 1587 by 365
and by that benefite I turne those yeares into
579255. dayes. Lastly, I multiplie those
dayes by 24, the houres of a naturall daye.
And so the worke performeth 13902120
houres, my desire, &c.

Whereby it appeareth, that the knowledge of Reduction is one the most necessariest things appertaining to Arithmetick. As by the worke and practise thereof hereafter more at large shal appeare &c.

Of Progrefsion.

Chap. 7.

Progression is a quicke and speedie Addition, to gather together in one, diuers summes, proceeding by some certayne and reasonable order, by an euen and equall distance. In such sorte, that betwene euery two numbers the difference and excess be equall. And first for Progression Arithmetically, As 2 4. 6, 8 10. 12. 14 16.

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To be added together in one summe, tel the number of the places which are here, are 8. And add together the first number & the last, that is to say, 16. and 2. which make 18. then take the halfe of 18. which is 9. and multiplie it by 8. the number of the places, and the summe is 72. And so much are those eyght severall summes added together.

But sometime it chaunceth that the number of the parcels be odde, so that their halfe cannot be taken, And sometime it chanceth that the addition of the first and the laste to bring forth an odde number, so that their halfe cannot be taken: But they will never be both odde. Therefore to take one rule for these both, Multiplie the halfe of them by the other whole, and the summe will amount all one. Thus much for Progression Arithmetically.

A general rule

Progression Geometricall, is also an encreasing of summes by a like proportion, that is, The seconde number may conteine the first, 2. 3. 4. or 5. times. And the thirde may conteine the seconde so many times also, and so the fourth the thirde, whereof I set these examples.

1.

1.	3.	9.	27.	81.	}	—3
3.	6.	12.	24.	48.		—2
4.	16.	64.	256.	1024.		—4

Now to know how to find speedelie the sum of any such numbers, doe thus: Consider by what number they be multiplied or folded: whether by 2. 3 4. 5. &c. And by the same number doe you multiplie the last summe of the Progression, abating the first number. And deuide that Product by one lesse than you did multiplie, and that Quotient sheweth your desire. Example of the last number. 4. 16. 64. 256. 1024. Which number was folded by 4, therefore multiplie the last sum 1024. by 4, and it maketh 4096. Subtracte the first number 4, resteth 4092 That deuide by one lesse than the folding, which is three, & the quotient geueth 1364, which is the whole summe of your Progression.

The golden Rule, or Rule of Three, Direct.

Chap. 8

THis Rule of Three, is framed of the former partes of Arithmetick: Cf-
ps-

peciallie of Multiplication, Deuision, and Reduction. And it is called the Rule of 3, for that by thre numbers known and sette downe in order as the woorde requireth, is found a fourth number, sought for and desired. And the commodities growing by this Rule, procured learned writers to call it the Golden Rule. For as golde excelleth all Mettals in the world, so this Rule excelleth all the Rules of Arithmetick. It is called also the Rule of Proportion, because the fourth number found, beareth such proportion vnto the thirde, as the seconde beareth to the first, &c.

Note that the tenor of this Rule especially consisteth in the placing of the foresaide 3. numbers, whereof two (as it were a patterne) are alwayes certainly known.

Example. Twelve Oxen cost 50 pound, And in seuen Moneths I spent 20. pound. And ten Geldings eat 3. loades of haye. And 12. yardes
 cost seuen pound, thirtene shillings, foure pence, and such like.

Whereof two numbers (as appeareth) are alwaies certainly known, which two numbers shall euermore be placed in the first and seconde place of this Rule of thre. And the thirde number whereof the question is

demaunded, shal euermoze be set or placed in the third place towarde your right hande.

(Here I terme first and last according to our vsuall manner of wryting from the left hande to the right, and not as in Numeration.)

As for example, fīue peeces of Grogrās cost seuentēne pound, what are 130. peeces woorth at that rate. Now fīue peeces and their price (as I said) are two numbers known, but what 130. peeces will cost after that rate, is in question to be found or known, & therefore ought to stand last.

But note further, that in placing these three numbers, or any such like, the first number and the last must be of one denomination, as here in this question, 5 peeces, and 130 peeces. Now if fīue peeces stand first, and 130 peeces last, then 17 pound of necessitie is to stande in the midst.

Which three numbers being placed for the perfoꝛmance of this woꝛke, and all other the like, I will deliuer you a bꝛiefe note or Rule how to woꝛke herein, which obserued you shall see how pleasantly this Rule will lighten your vnderstanding, and make you thinke your labour herein well bestowed.

Which Rule is this.

¶ Pul-

A brief Treatise

A generall
Rulle.

Multiplie the last number by the seconde,
and the summe of producte comming of that
Multiplication deuide by your first number,
and that Quotient shal be the solution to your
Question.

Example

5 péeses cost 17.li. how 130. péeses.

$$\begin{array}{r}
 \begin{array}{r}
 x \\
 x \times 17 (442 \\
 \hline
 884
 \end{array}
 \qquad
 \begin{array}{r}
 17 \\
 \hline
 910 \\
 130 \\
 \hline
 2210
 \end{array}
 \end{array}$$

For the knowledge hereof, and of all such
like, according to the tenor of this Rule 130
multiplied by 17, produceth 2210 pounde,
which deuided by the first number 5, the quo-
tient yealdeth 442 pound, whereby I know,
that if five péeses cost 17 pound, that 130 pées-
es will cost 442.li after that rate.

But as I said right now, if your first num-
ber and the thirde be not of one Denominati-
on, then in your working you must reduce
them to be of like denomination, as here for
example.

Three weekes iourneying cost mee four
téne

teene French Crownes, at five shillings the peece, how many pounds is that in a yeere.

Here you see no two numbers of one Denomination, but yet in working you may easilie reduce them. For a weeke and a yeere are both of one nature, that is to say, partes of time. Wherefore turne the yeere into weekes, as here appeareth in the question, and reduce your crownes by five shillings, the value of a French Crowne, and the worke wil orderly be accomplished.

Example.

Weekes	Crownes	Weekes
3 — Spent	14 — What	52
	6	84
	84 s.	208
		416
		4368 s.

To the perfourmance of which worke, the doubtfull number fifty two weekes standeth laste, which I multiplie by 84, the shillings in fourteene French Crownes, and it maketh 4368. shillings, which shillings I divide by the first number 3, as here appeareth. And the Quotient yealdeth 1456. shillings, the

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3 3 3

4381 (1456. Shillings (72. l 16. s

3333 2 0

Which said Shillings converted into pounds, as also appeareth, maketh 72. li. 16. s. And so much is spent in a yeare after that rate.

If a Shippe runne nine mile an houre, how many mile will she runne in 20. dayes and twentie nightes sayling, if the winde so serue.

houre	mile	Dayes & nightes	In this woork,
1	9	20	the twenty daies
		24	demed in que
			stion, is reduced
		80	by 24. the houres
		40	in a natural day,
			which make 480
		480	houres: which
		9	multiplied by the
			4320 middle number 9
			amounteth to 4320. mile. Which shoulde bee
			devided by the first number 1, and it is still
			4320. For one can neither multiplie nor de-
			vide, and so is the question answered.

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If a Shippe in twenty daies and twentie nights runne 4320 miles, how many miles doeth she runne in an houre after that rate.

daies	runneth	miles	howers
20		4320	what 1
24		1	
<hr/>		<hr/>	
80		4320	
40			
<hr/>			
480			4320 (9)
			480

In this tooke twentie daies runneth 4320 miles, but what way she makes in an houre is in question, and therefore standeth last, and the twentie daies according to rule reduced into 480 houres. Then the last number 1 also multiplied by the middle number, is still as it was, 4320. miles. Which according to Rule, deuided by your firste number 480, ye aldesth 9 miles, the effect sought for.

If a Gentleman with his peece kil fourteen fowle at a shot, how many fowle may hee kill in 130. shot, if he haue like lucke.

shot

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Shotte.	fowle.	Shotte.
1	kill 14	how 130
		14
		520
		130
		1820

I answere 1820. fowle.

For pzoofe, I say if a Gentleman with his peece in 130. shot kill 1820. fowle, how many fowle killed hee at a shotte after that rate.

Shot.	Fowle.	Shot.
130	1820	1

14 I answere 14. fowle.

3 30

3

Thus (as appeareth) infinite pleasant questions may be wrought by this Rule, with great facilitie.

The Rule of Proportion inuerfed, or the backer Rule of 3.

Now besides the Rule of thre direct there is also the Rule of thre reuerse. Which called

called the backer Rule of three, whose vse is needefull also in many cases. As for example.

Item lent my friend 240. pound for 5. monethes, simplie without any Interest, vppon condition to haue the like friendship againe when I neede, but when I came to borrowe of him he could spare me but 160. pound. The question is now, how long time I ought to haue the vse thereof, to counteruaile my friendship before time shewed him.

The forme of it in plasing, is after the order of the Rule of three direct. That is, the first number and the last ought to bee of one name or denomination, or els in working, to be brought to one denomination. But the worke is different, for now the middle number is to be multiplied by the first, and deuided by the third.

pounds	moneths	pounds
If 240	require 5	what 160
<hr/>		
1200		

Item the seconde number five monethes, multiplied by the first number, 240. produceth 1200. monethes, which summe of 1200 monethes

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monethes deuided by the thirde number 160, yealdeth in quotient seven monethes, and 80 monethes remayning. Which 80. monethes are to be reduced into weekes by multiplying of 80 by 4 and produceth 320 weekes, which said 320 weekes againe deuided by the saide Denisor 160. yealdeth in quotient 2 weekes moze, as appeareth by the woorkes.

$$\begin{array}{r}
 80 \\
 4 \overline{) 320} \\
 \underline{320} \\
 0
 \end{array}$$

So that the answer is I ought to haue the vse of his money seven monethes and a halfe.

$$\begin{array}{r}
 320 \\
 160 \overline{) 320} \\
 \underline{320} \\
 0
 \end{array}$$

Item lent my friend 160. pound for seven moneths and two weekes, without interest. The question is how much money he ought to lende me againe for five monethes, to recompence my friendship shewed him.

moneths	weekes	pound	moneths
If 7	2	geue 160	what geneth 5
4		30	4
30		4800	20

First the seven moneths and two weekes are

are reduced all into weekes, which conteyne
30. weekes. And so likewise are the five mo-
neths turned into weekes, which conteine 20
which twentie weekes is the Devisor: Then
the middle number 160 multiplied by the first
number 30, yealdeth 4800. poundes, which
4800 poundes being deu-
ded by the thirde number
twentie, yealdeth in quo-
tient two hundred fourtie
pound, And so many pound
ought my frend to lend me for five monethes,
to make our frendship equall.

li.

$$\begin{array}{r} 4800 \\ \times 20 \\ \hline 240 \end{array}$$

Againe, Item lent my frend 160 pounde
without interest, for seven moneths & a halfe,
to haue the like frendshippe againe when I
neede. And comming to borrowe of him, hee
very courteously toke me 240. pound. The
question is, how long time I ought to vse or
occupie it, not vsurping frendship. but in his
due time to restoze it againe. Say by the
rule of 3 Reuers, If 160 pound geue 7 mo-
neths and a halfe, or thirtie weekes, what ge-
ueth 240. pound. Multiplie and deuide, and
finde, that at the ende of five monethes terme,
I ought to restoze it againe.

Item if thirtie Shipwrightes bee able to
builde a Barke in 20 dayes, how many men

D

hal

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shall make the same in five daies.

daies	Shipwrights	daies
If 20	require 30	what 5
	20	

600 Shipwrights.

3	I answered that 120
3 30 (120	men will make y ^e like
3 3 3	in five daies.

Againe, if a hundred and twentie men in five daies doe builde a Barke, how many men will finish the same in 20 daies.

Say by the rule of 3 reuerse, if 5 daies require an hundred and twentie men, what geth twenty daies. Multiplie and deuide, and you shall finde that you ought to provide 30. Shipwrightes. These and such like infinite questions are wrought by this Rule, &c.

The golden Rule, double wrought.

Chap. 9.

Sometime questions are proponed, wher in the rule of proportiō must be wrought twice,

twise, before the question can be resolved. As for example.

Item lent my friend 340. pounce at Interest for three monethes, to receive for the use of it after the rate of eight pounce in the hundred pound, for twelve monethes. The question is, what the interest cometh to after that rate. Which numbers are to be sette as before, so that the first and last be of one denomination. Example. First say by the rule of three direct.

monethes	pounds	monethes
If 12 _____	geue 8 _____	what geueth 3
		2

Multiplic 3 into 8, it maketh 24. pounce, which deuided by the first number 12, yealdeth two pound.

Then for the second woorkes say: If an hundred pound yeald two pound, what yealdeth 340. pound. Multiplic the middle number by the thirde, and you shall finde 680. pound. Which deuided by your first number 100. yealdeth sixe pound, and 80 pounce remaining, which 80. pounce you shall reduce into shillings, and they make 1600. shillings, which againe deuide by your first number 100. and it yealdeth sixteene shillings.

Whereupon appeareth that the loane of

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340. pound for thre monethes, after the rate of eight in the hundred for twelue monethes, cometh to 6.li. 16.s,

For prooffe I propone this question. Item lent my friend 340. pound at interest for thre monethes, to receiue after the rate of eight pound in the hundred for twelue monethes, The question is, how long time my friend ought to haue the vse of it, that it may be returned with 6.li. 16.s. gaine.

Say by the rule of thre direct, if one hundred yealde eight pound, what yealdeth 340. pound. Multiplie and deuide, and you shall finde 27.li, 4.s.

Then againe for the second woork, say by the rule of thre direct: If 27 pound. 4.s. geue twelue monethes, what geueth 6. pound 16. shillings. Reduce 27 pound 4 shillings al into shillings, and finde 544 shillings. Likewise reduce 6 li 16 s. into shillings, and finde 136 shillings, which multiplied by 12, produceth 1632 monethes, and deuided by your first number 544, yealdeth thre monethes. And so long time ought he to haue the vse of it, to returne it with 6.li. 16.s. gaine.

Again upon the same question. Item a friend of mine receiued of me sixe pounce sixteene

teene shillings, for the interest and vse of 340 pound for thre moneths terme. And I would faine know what hee tooke in the hundred for 12. moneths after that rate.

First say by the rule of thre direct, if thre moneths tooke sixe pound sixteene shillings, what taketh twelue meneths. Multiplie and deuide, and finde 27.li. 4.s.

Then again for the seconde work, say by the said rule of thre direct, If thre hundred and fourtie pound require twentie seuen pounde foure shillings, what taketh an 100. li. Multiplie and deuide, and you shall finde inst eight pound. And so much he took for the lone of 100. li. for 12. moneths.

Rules of losse and gaine, in *trade of marchandize.*

Chap. 10

A Gaine, Infinite questions may be demaunded touching losse and gaine in bying & selling, which are wrought some at one working by the rule of thre direct:

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rect : and some at twice . Example . If one Elle of hollande cost me five shillings, and the same is solde againe for five shillings 8 pēce, The question is , what is gayned in an hundred pound laying out on such commoditie.

Answer . Item to worke this, and all such like. Seeke first the difference betwixt the iust price and the ouer price , which is eight pence. Then say by the rule of thre direct, If five shillings gaine eight pence, what shall an hundred pound gaine ? Multiply and deuide, and you shal finde thirteene pound, six shillings, eight pence. And so much is gayned in 100.li. laying out.

For prooffe . If an Elle of cloath be solde for five shillings eight pence, whereupon was gained after the rate of thirteene pounce, six shillings and eight pence in an hundred pound laying out . The question is, what the Elle cost at the first hand.

Answer . Put your gaines to the hundred pound, all maketh an hundred thirteene pound, six shillings eight pence, Then say by the rule of thre direct, If an hundred thirteene pound six shillings eight pence geue but an hundred pound , what geueth five shillings eight pence. Worke and you shall finde five shillings, the true solution to the question.

Again

Againe vpon the same question.

Item if an Elle of hollande cosse five shillings, and a question is asked what price the same may be solde for, to gaine thirteene pound, six shillings eight pence, in an hundred pound laying out.

Answer. Say by the rule of three direct. If an hundred pound geue an hundred thirteene pound, six shillings, eight pence, what geueth five shillings. Multiplie and diuide, and you shall finde five shillings eight pence, your true solution.

*Proofes and works also by
examples of losse.*

A Linnen Draper hath bought Hollande cloath at five shillings eight pence the elle, which hath taken salt water, & therefore proueth not to his expectation. Whereupon he is content to lose after the rate of thirteene pound six shillings eight pence in an hundred pound laying out. The question is, what price is to be made thereof, abating this losse.

Answer. Doe as before in gaines hath beene taught, putting your thirteene pound, six shillings, eight pence, to the hundred pound,

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all together maketh 113. pound, 6. shillings, 8. pence, Then say by the rule of Three direct, If 113. pound, 6. shillings, 8. pence geue but 100. pound, what shall come of 5. s. 8. d. woork and you shall finde five shillings, the iust p^rice that the Elle ought to be sold fo^r, after the rate of this losse.

Thus it appeareth euidentlye, that the Rule is appliable as well to gaines as to losse, as hereafter moze at large shal be declared.

Againe out of the saide Question.

Item when one Marchant selleth wares to another, and he geueth to the buyer 53. s. 4. d. vpon the skore, or twentie pounce. The question is, how much the buyer gayneth vpon the 100. li. after that rate.

Answer. Say by the Rule of Three direct, If 20. pound geue 53. shillings, 4. pence, what geueth an hundred pounce. Multiplie and deuide, and you shall finde 13. pound, six shillings, 8. pence, as afoze.

A Marchant hath 100. clothes, which cost him

him 825 .li. And he desireth to know how to sell euery cloth, to gayne tenne pounde vpon the hundzed.

Answer. Put your gaines to the hundzed pound, all makes 110. pound. Then say by the Rule of Three direct, If 100.li. principall geue 110.li. principal and gaine, what geueth 825. Multipliy and deuide, and you shall finde 907.li. 10.s. the iust value of the said hundzed clothes, after the rate of 10.li. gained vpon the hundzed pound.

Then to finde the true price of a cloth after the iust rate, say againe by the Rule of 3. direct, If 100 clothes yeld 907.li. 10.s. what one cloth. Multiplie and deuide, and you shall finde 9.li. 1.s. 6.d. and soz so much is the cloth to be solde, to gayne 10.li. in the 100.

Item one taketh vpon credite of a Mercer, 40 yards of satten for 30 li and to make readie money of the same, sold it again to losse after 10 li in the hundzed, I demaund what he lost in euery yarde.

Answer. Say by the rule of 3 direct, If 100 li. lose 10 li. what 30. Woork and finde 3 li; Then againe for the losse in a yarde, say by the rule of 3 direct, If 40 yardes lose 3.li. what loseth 1 yarde. Multipliy and deuide, and you shall finde 1.s. 6.d.

The

The Rule of Companie, or
Fellowshippe, without time
lymitted.

Chap. 11

Item two Marchantes occupie together their stockes, the one putteth in 264 pound and the other put in 36. pound. and at the making vp of their accompt there was found 65. pound gayned. The question is what each their iust partes of this gaines cometh to, according to the propoztion of their laying in.

Item to answer this question, and all such other like, how many so ever are ioyned in companie, or what soever thinges are bought in companie. Their stockes put together in one summe, shalbe the first number, and their gaines whatsoever, shall bee the seconde number in the same Rule. And everie mans proper and particular stocke shalbe the thirde number. And so working by the rule of three direct, every quotient wil shew the particular duety, unto whom the perticuler stock doth belong, as by example shal appeare.

Say

li. li. li.
 Say if ——— 300 gaine 65 ——— what 264

264
 36
 ———
 300

Multiply and deuide and you shal first
 finde 57 pound, and 60 pound remay-
 ning, which 60 pound reduce into shil-
 lings, and they make 1200, shillings,
 which againe deuided by your deuisor
 300 yealdeth moze 4 shillings, Whereupon
 to conclude, it appeareth that the first mannes
 parte of the gaine commeth to 57 poundes
 4 shillings.

Then againe for the second worke, to finde
 the second mans part, say,

If 300. li. gaine ——— 65. li. what ——— 36.

Multiplicie and deuide, and you shall first
 finde 7. pounce, and 240. pounce remayning,
 which 240. pound reduce also into shillings,
 and they make 4800. shillings, which againe
 deuide by your deuisor 300. and it yealdeth
 moze 16. shillings, and so his portion com-
 meth to 7. li. 16. s.

Which two summes added
 together, as here appeareth,
 maketh the iust gaines, that
 is to say, 65. pound, which pro-
 ueth the work true, els not.

li.	s.
57	4
07	16
<hr/>	
65	00

Item

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Item thre partners puts their moneis together to profite. The first putteth in 136. li. The second 450 li. The thirde laid in 214 li. And at the ballansing vp of their accomptes, there was found in profite ouer & aboue their principalles, the summe of 320 pound. The question is, what is the iust proportion of ech mans part of this gaines.

Answer. Adde their thre puttinges in together, as befoze saide, and you shall finde them 800 li. Then for the first man applie the Rule as befoze, saying: If 800. li. gayne 320. li. what gayneth 136 pound. And woork as afozesaid, and you shal finde these proportions here vnder set downe.

$$\begin{array}{rcl} \text{If } 800 \text{ gayne } 320 - \text{what} & \left\{ \begin{array}{l} 136 \\ 450 \\ 214 \end{array} \right\} & \text{facit } \left\{ \begin{array}{l} 054 - 8 - 0 \\ 180 - 0 - 0 \\ 085 - 12 - 0 \end{array} \right\} \\ & & \hline & & 320 - 00 - 0 \end{array}$$

Rules of Companie or Fellowship.

Three Marchants in one shippe and of one felowshippe, laded a shippe. The aduventure of the first was 430 pound, and the seconds aduventure was 224. li. and the thirde was 146. li. & it chanced by occasion of tēpest for the sauegarde of their liues and the ship, that

that they cast ouer boorde to the value of 130 pound. The question is, how much each man ought to beare of this losse.

Answered. You must doe as befoze, ioyning their thze portions together, vz. 430. 224. and 146. which makes 800 li. for your first number. And the losse 130 li. must bee your second number. And euery mans particular portion of stocke the thirde number.

And apply the Rule of proportion as befoze, saying for the first, If 800 li lose 130 li, what loseth 430 pound. Multiplie and deuide according to Rule, the thze workings yealdeth 3 seueral quotients, shewing the losse of euery mans part, as here vnder appeareth.

li.	li.		li.	s.	d.
If 800 lose	130	what loseth	430	69	17
			224	36	08
			146	23	14
				130	00

Item 4 partners bought 4000 sheepe for the summe of 1333 li, 6 s, 8 d. Whereof y first had 1800 sheepe, the seconde 1020, the thirde 600, & the fourth 580. The question is, what money ech man ought to pay for his part.

Answered. Apply the rule of proportiō direct as befoze, placing the 4000 sheep for your first number, the 1333 li, 6 s, 8 d, for your second, & each mans particular number of sheep for your third number. And multiply & deuide and you shal find these proportions folowing.

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Sheepe	li.	s.	d.		li.	s.	d.
If 4000—cost	1333	6	8	what	600	—0—	0
					340	—0—	0
					200	—0—	0
					193	—6—	8
					1333	—6—	8

The Rule of Companie with time.

Three men make companie together, the first put in 350. pound for foure moneths, The second 140. pound for five moneths. And the third laid in 400. pounce for the terme of sixe moneths. At the sixe monethes end, they ballanced vp their accompts and found in pzo fite 1500. pound. The question is, what each mans part of this gaines commeth to by pzo pztion Arithmetically, according to their money put in, and time of continuance.

Item here it is to bee noted, that euerie mans money must be multiplied by his time of continuance in the companie. And their pzo ductes added together, shalbe the first number in the Rule of Three, the gaines the seconde, and euer y particular pzo duct the thirde number. And so pzoceeding, worke as before. And you shall finde three severall quotients, the w^{ing} euer y mans part of the gaine by him due, according to his stocke and time of continuance, as by example appeareth.

350	140	400	1400
4	5	6	700
1400	700	2400	2400
			4500

Thus hauing found the thrée seuerall products to be 4500. Then applie them to the rule of 3 direct, and say,

li.	li.		
If 4500 gaine	1500. what	{	1400 700 2400
		}	facit { 466—13—4 233—6—8 800—0—0
			1500—0—0

Where it is to be noted, that so many men as are in companie, so manie seuerall products ought to be made, and so many seuerall quotients must manifest the gaine.

A Gentleman hauing thrée sonnes, and because in his life time hee had great felicitie in distinguishing proportions Arithmetically, he therfore at his death bequeathed his lands (whose reuenues were worth 1200. pounce by the yeare) to his thrée children in this proportion. That his eldest sonne by his lande might spende seuen pounce, to his second brothers five pound, And the youngest 3 pound to his second brothers five pound. The question is, what is each of their seuerall reuenues

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ness woorth by the yeare.

Answer. This question is to be wrought as those before said, that haue diuersitie of time. For here is diuersitie of portions. Therefore shall you multiplie the number of the persons by their difference of portion: (as you did in the other by time,) That is to say, you must multiplie his whole reuenue for the eldest sonne by seuen, for that is the number of his portion, and the said reuenues by five for the second, and by three for y^e third, whose three products together make 18000: which shalbe your first number. The whole reuenues the second, And each childes seuerall product the third. As for example.

1200	1200	1200	8400
7	5	3	6000
<hr/>	<hr/>	<hr/>	<hr/>
8400	6000	3600	3600
			<hr/>
			18000

If 1800 require 1200 what { 8400 } facit 1 } his landes } 560
 { 6000 } 2 } are woorth } 400
 { 3600 } 3 } by yeare } 240

Rules of Losse and Gaine vpon Time.

Chap. 12.

I If one Elle of Lockram cost me 16. pence
readie

readie money. And after I sell the same a-
gaine for 17. pence to be payde for it at the
ende of thre monethes. The question is,
what I gaine vpon the hundred pound in 12
moneths after that rate.

Answer. These and such like are wrought
by the Rule of thre direct, at two workings
as for example: First say, if 16 pence gaine
one penie, what shal an hundred pound gain,
Multiplie and deuide, and you shal finde 6.li.
5.s. Then say againe by the rule of thre di-
rect, If thre monethes gaine 6.li. 5.s. what
shal twelue moneths gaine. Worke and you
shal finde 25 pound, and so much shal he gaine
in 12. moneths after that rate.

If an Elle of cloth bee deliuered for 17.d.
to be paid at thre moneths terme, whereup-
on was gained after the rate of 25 pounce in
the hundred for 12. moneths, the question is,
what the Elle cost at the first hand.

Answer. First say by the rule of thre di-
rect, If 12 moneths gaine 25 pounce, what
shal thre moneths gaine. Worke and you
shal finde 6.li. 5.s. Then say againe the second
time, If 106 li. 5 s. geue but an hundred,
what shall 17 d. geue. Worke and you
shal finde 16 pēce, which is the iust price that
the Elle cost at the first hand.

A Marchant hath claret wines, which with

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all charges, standes him in twelve pound the Tunne redie money, and he selleth 50 tunne thereof for 15 pound per tunne, to be paid at the terme of foure moneths, The question is, what the marchant gaineth in the 100 pound in 12 moneths after that rate.

Note. Item note this in this woork, that the solution is found as wel by the price of one tun as by the sale of 50 tunne. As by examples of both shall appeare.

Wherefore, first say by the rule of 3 direct, If 12 li gaine 3 li, what shall an hundred pound gaine. Multiplie and deuide, and you shall finde 25 li. Then say againe by the rule of three direct, if foure monethes gaine 25 li, what shall 12 moneths gaine. Woork and you shall finde 75 li, and so much gaineth the Marchant by 100 li in 12 moneths.

Item for probation of my former wordes, the same wrought otherwise by the sale of the 50 tunne. The 50 tunne as they cost the marchant comes to 600 li, and the same 50 tunne solde at three pound per tunne gaines, comes to 750 pound. Nowe subtray the iust price from the ouer price, and there resteth 150 li. gayned by their sale. Which found, then applie the rule of 3 direct as befoze, first saying,
If

If 600 li principal gain 150 pound, what gaineth 100 pound. woork and finde 25 pound. Then applie the rule the second time, saying, If foure moneths gaine 25 pound, what shall 12 moneths gaine. Woork and finde 75 li. as befoze.

Rules of Barter, and exchanging Marchandise.

Chap. 13.

TWO Marchantes vvillinge to make exchange of commodities one with another, the one hath 6 tunne of Ciuill oyle at 25 pound the tunne, and the other hath pepper which standes him in 2 s. 6 d. the pound. The question is, how manie pound of pepper he ought to geue for the oiles to saue himselfe harmeles, and make the barter equall.

Answer. Seeke first by the rule of thzee direct, what the sixe tunne of oyle comes to, and finde one hundred and fiftie pound, then to know the quantity of pepper, say againe by the rule of thzee, If 2 s. 6 d. buy one pounce, what shal 150 li buy me. woork and you shal finde 1200 of pepper, And so manie pound he

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ought to geue for his oyles.

The prooffe.

Two barter, the one hath 1200 pound of Pepper, at 2 s. 6 d. the pounce, to barter or change for Ciuill Oyles at 25 pound per tun, The question is how many tunne of Oyle he ought to geue for al his pepper.

Answer. Say first, if one pounce cost two shillings six pence, how 1200 pound. You shall finde 150 li. Then say againe, If 25 li. giue one Tunne, what shall 150 pound geue. Woorke and you shall finde six Tunne, your desire.

Two barter, the one hath Hollande cloth at 16 pence the Elle redy money, but in barter he will haue 20 pence, And the other hath strong beere, to doe away for redy money at 6 shillings the Barrell, The question is, at what price he ought to deliuer the Barrell of Beere in barter, to saue himselfe harmelesse, and equall the barter.

Answer. Say by the Rule of 3 direct, If 16 pence redy money geue 20 pence in barter, what shall 6 shillings redy money geue in barter. Multiplie and deuide, and you shall finde 7.s. 6.d. and at that price ought the seconde man to sell his beere in barter.

Two barter, the one hath 30 cloathes to put away for readie money at 11 pounce the cloath

cloath, and in barter putteth them away for 12 pound, taking Holland cloath at 20 pence the Elle, Flemish, which is worth no more but 18 pence. The question is now, what holland payeth for the clothes, and whether either of them winne or lose by the barter.

Answer. Thirtie clothes at 11 pound the cloath, commeth to 330. pound, and put away at 12. pounce the péece, maketh 360 pounce. Then to finde what Holland payeth for the cloath, Say by the Rule of three direct, If 20 pence buy one Elle, what 360 pounce. Woork and you shall finde 4320 Elles.

Now to finde the estate of gaine or losse, you must seeke what the 4320 Elles commeth to at 18 pence the Elle, Woork by the rule of proportion direct, and you shall finde 324. li. which is not so much as the 30 clothes were worth by 6 li. And so much lost the first merchant by the exchange.

Two barter, the one hath 50 péesces of silk to put away for redie money at 3 li. the péece, but in barter he deliuereth them for 4 li. the péece, & the other man hauing no skil to equal the barter, deliuereth in exchange Englische wool at 8 li. the C waight, which is worth no more but 7 li. the C in redy money. The question is now, what wooll payeth for the silk and which of them winneth or loseth by the barter.

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Answer. Fiftie pices at 3 li. is 150 li. and at 4 li. is 200 pound. Then to find what wooll es payeth for the filkes, say by the rule of three direct, If 8 pound buy me 100 waight what 260 pound. Wooll ke and finde 25 hundred waight of wooll, Now to finde the state of their gaine or losse, cast bp his wooll at 7 li. the hundred, (for so much they were woorth redie money,) and you shal finde 175 pounde, which is 25 pound more then the filkes were to be sold for in readie money whereupon the first Marchant gayned 25 li by the barter.

Of the exchange of monie, *from one Countrey to another.*

Chap. 14

A Marchant deliuereth in London 200 pound sterling, to receiue in Andwerpe at sight of the billes made for exchange thereof, for euery pound sterling 23 s. 8 d. Flemish, I demaund what Flemish money payeth the billes in Andwerpe,

Answer. Say by the rule of Three direct, If one pound sterling geue 23 s. 8 d. Flemish,

mith, what 200 li. sterling. Moozke and you shall finde 236 li. 13 s. 4 d.

A Marchant deliuereth in Flaunders two hundred pound Flemish to receiue at London 20 s. sterling for euery 23 s. 4 d. Flemish. The question is, how much sterling money is to be receiued at London for the said 200 li Flemish.

Answer. Say by the Rule of three direct, If twenty three shillings four pence geue
 £ c. Moozke and you shall finde 17 £ pound,
 8 shillings 8 pence 5.

A Marchant of Flaunders deliuereth two hundred thirtie foure pound, three shillings, foure pence, Flemish, to receiue at London two hundred pound sterling, The question is now how the exchange goeth after that rate.

Answer. Say by the Rule of three direct, If 200 pound geue 20, what geueth 234 li. 3 s. 4 d. Multiplie and deuide, & you shall finde 23 shillings, 5 pence, And for so much goeth the exchange.

A Marchant deliuereth in London eightie pound sterling, to receiue in Biskay for euery five shillings six pence, one ducate of 3 7 4

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Marueides. The question is how many marueides I ought to receiue at Biskay.

Answer. Say by the rule of three direct, if 5 s. 6 d. sterling geue 374 marueides, what shal 80 li. sterling geue. Multiplie and deuide, and you shal finde 108800 marueides.

Rules of Sorting, or Allegation.

Chap. 15

A Mercer hath fixe seuerall peeces of Satten, of diuers colours & prices, Of 10 li. 10 s. the peece, of 12 li. 6 s. the peece, of 14 li. 2 s. the peece, of 15 li. 12 s. the peece, of 17 li. 9 s. the peece, and of 8 li. 6 s. the peece. And a Chapman is come, and wil haue all these fixe seuerall peeces, but not at the prices aforesaid, but so rated, that hee wil geue but one ordinarie price for them all one with another, The question is, what ordinarie price the Mercer ought to geue his Chapman to please him, and to saue himselfe harmelesse without one peny damage.

Answer. To doe this, and all such other like, First adde vp the fixe seuerall prices, and finde them 78 pounce 5 shillings, Then
Deuide

deuide that 78 li. 5 s. by 6, the number of peeces, and you shal find 13 li. 0 s. 10 d. the common price that he ought to make of them, to the contentation both of the Buyer and the Seller.

A Linnen Draper hath twentie four elles of Holland at 4. shillings 6. pence the Elle, and thirtie six Elles of 3 shillings 3 pence the Elle, and would sell them all together at one ordinarie price, The question is, what price he shal make of the Elle after that rate.

Answer. To know the common price, you must first cast vp what the twenty foure Elles come to at 4 shillings 6 pence, which is 5. li. 8. s. And the thirtie six Elles at thre shillings thre pence, comes to 5. li. 17. s. Both these summes added together, make 11. li. 5. s. The which reduced into shillings, make 225 shillings, which shillings deuided by 60. the number of elles, produceth 3. s. 9. d. and so much is an elle worth of both sorts.

Item if you haue 2. seueral thinges, whereof you would mixe equal portions together. Add their prices, and take onely the halfe. And if you would mixe together equal portions of 3. thinges, you must take the thirde parte. And of foure, the fourth parte, &c.

As

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As for example. A man hath 200 bushels of wheate at 3 s. 4 d. the bushel, and 200 bushels of rie at 2 s. 6 d. omitte the quantitie, onely take the two prices of a bushel, which is 3 s. 4 d. and 2 s. 6 d. both which together, make 5 s. 10 d. whereof the $\frac{1}{2}$ is 2 s. 11 d. and so much is the value of one bushel of such mixture worth.

A Grocer hath 46 pound waight of large cloues, at 8 s. the pound, 22 pounde of middle sorte of 5 s. 6 d the pound, and 12 pound of a thirde sorte of 3 s. the pound, When all the same are mixed together, I would know how much the pound is worth.

Answer. Multiplie euery drugge by his price, and then deuide the totall summe of the productes, by the whole waight of the drugs, and you shall finde 6 s. 6 d. $\frac{3}{4}$, And so much is the pound of that mixture worth.

A Linnen Draper hath five sortes of Lockeram of these seuerall prizes following, of 21 d. of 19 d. of 15 d. of 12 d. of 10 d. and of 8 d. and out of euery sorte some, maketh vp a packe of 150 Elles, to sende to a faire. So that the price of each elle there may be worth 14 d. one with another. The question is, how many Elles of each sorte ought to bee taken,
to

to beare himselfe harmelesse, and make the mixture equall.

Answer. When any summes are proposed thus to be sorted or mixed, set the severall prizes in order one vnder another, as in Addition. And the common number or price whereunto you wil reduce them, set on the left hand. Then marke what summes be lesser than the common number, and which bee greater. And with a draught of your penne euermoze linke two numbers together, so that one be lesse than the common number, and the other greater. When you haue so linked them, then marke how much ech of the lesser numbers is smaller than the meane or common price, and that difference set against the greater numbers which bee linked with those smaller, each with his match still on the right hand, and likewise the excesse of the greater numbers aboue the meane, set befoze the lesser numbers, which be combined with the, Then adde those differences all into one sum, which shalbe your first number in the rule of three direct, The whole quantitie of y^e summe desired, the second, And the thirde number shalbe each seuerall difference by it selfe. And then by them shal you finde the fourth number, declaring the iust portion of euery particular in that mixture, as fo: example.

The

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The prices
seuerall.

The dif-
ference.

The common price 14	21	6	If 25 gene 150. what	6
	19	4		4
	15	2		2
	12	1		1
	10	5		5
	08	7		7
		25		

Item he ought to take	36	Elles of	21	pence.
	24		19	
	12		15	
	06		12	
	30		10	
	42		08	

Which sixe sortes added together, make in all 150 Elles, and at 14 pence the Elle, amounteth to 175 shillings, or eight pound fiftene shillings. And so much also should the saide 150 Elles come to, at their former seuerall prices, As here by their seuerall multiplications appeareth.

36	22	63	pence comes to	63	shillings
24	19	38		38	
12	15	15		15	
06	12	06		06	
30	10	25		25	
42	08	28		28	
150		175			

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For p^{ro}ofe whereof if you multiplie fourty
 five pound of Saffo^{re}ne by his first p^{ri}ce, 15 s
 it maketh 690 shillings, and 34½ p^{ou}nde of
 Mace by 8, yealdeth 276 shillings, and 11½
 by 7, maketh 80 shillings 6 pence, and again,
 11½ by 5, yealdeth 57 shillings 6 pence,
 Likewise 23 by 3, bringeth forth 69, And
 lastly, 103½ by 2, yealdeth 207 shillings,
 which summes all put together, make 1380
 shillings, agreeing with the former p^{ri}ce, at
 6 s. the pound, one with another.

A Marchant hath foure sortes of golde of
 severall goodnesse and p^{ri}ces, The first is
 woorth fiftie six shillings the ounce, The se-
 cond is woorth fiftie three shillings the ounce,
 The thirde fourtie eight shillings, And the
 fourth fourty six shillings, Whereof hee
 mindeth to make a chaine of sixty ounces, to
 be woorth fiftie shillings the ounce. The
 question is, how much golde of each sorte hee
 ought to take.

50 {	56	2	At 15 gene 60 oz what	2
	53	4		4
	48	6		6
	46	3		3
				15

An-

Answers. *Work & finde* $\left\{ \begin{array}{c} 8 \\ 16 \\ 24 \\ 12 \end{array} \right\}$ *or of* $\left\{ \begin{array}{c} 56 \\ 53 \\ 48 \\ 46 \end{array} \right\}$

The Rule of one False Position.

The Rule of false positions are so called, not that any vntruethes are furthered or taught by the same, but that by a number supposed, though farre from trueth, the same supposed number taken at all aduenture, by the ayde of the Rule of three, it teacheth how to finde those true numbers that you seeke for, As for example,

Item deliuered to a Marchant a certaine summe of money, for the terme of five yeare, to haue for the lone of it after the rate of ten pound in the hundred, for a yeare. And at the ende of five yeares I receaued both for principal and gaine foure hundred twenty pound. So the question is now, what summe of money was deliuered to the Marchant at the first.

Answers. The first number in the Rule of Three, for the solution of this must be furthered

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thered by imagination of some number taken at all aduenture, For example, take 300. li. supposed to bee the p^rincipal first deliuered. The interest whereof for five yeare, amounteth to 150. li. which ioyned with the 300. maketh 450 li. which is 30 li. more then was deliuered. But then to finde the iust summe, say by the rule of th^ree direct, If 450 come of 300, whereof commeth 420. Multiplie and deuide, and finde 280 li. which is the iust summe of money deliuered at the first.

Where note also that what number or summe soeuer taken, be it little or much, for the supposition: And the same with the increase thereof, placed as the first number in the rule of 3, the supposition the second, and the 420 the thirde number. The worke wil open the trueth by as many examples as you shal further, &c.

There is supposed a Law made by Act of Parliament, (for the furthering of tillage) euerie man that doeth keep sheepe, shal for euerie tenne sheepe sowe an Aker of ground: And for his allowance in sheepe pasture, there is appointed for euerie 4 sheepe one Aker of pasture. Now there is a riche Sheepemaster which hath 1750. Akers of ground, & woulde gladlie keepe as many sheepe as he might by that

that statute, the question is, how many sheepe may he keepe.

Answer. Imagine hee may keepe 3000 sheepe, and then he shall haue in tillage after the rate of tenne sheepe to an Akar, 300 Akars, and in pasture 750 Akars. Both which together, maketh but 1050 akars, too little by a great deale. But applie the rule of proportion direct, and say: If 1050 akars, came of 3000 sheepe, what shal come of 1750 akars. Woork and finde 5000 sheepe. And so many he may keepe by that statute.

Of the Rule of two False Positions.

When any question is proponed, as may require the woork of two false positions, you shall first suppose or imagine any number that you list, which you shall name the first position, and put in stead of the true number. And then woork with it as the question importeth. And if you haue missed, then is the last number of that woork either too great, or too little. If it be aboue, you shall note it with this character \neq which signifieth more. And being vnder the true, shal haue this note — which betokeneth lesse.

S

Then

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Then begin againe, and take another number, which shalbe called the second position, and woork by the question, and if you haue missed againe, note the excesse or default, and call it the second error.

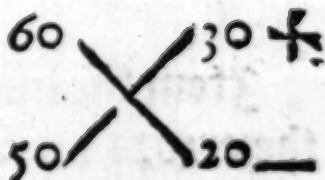
Then multiplie crosse waies the first position by your second error. And againe, your second position by the first error. And note their totalles severallie by the names of totalles. Then marke whether the two errors were both like, that is to say, both too much, or both too little. Or whether they be unlike, that is, the one too much, and the other too little. If they be like, then shall you subtract the one totall from the other, (I meane the lesser from the greater,) and the remayner shalbe your devidend. So must you abate the lesser error out of the greater, and the residue shalke the deuisor. Now deuide the devidend by that deuisor, and the quotient will shew you the true number that you seeke for. But and if the errors be unlike, then must you add both those totals (which you noted) together, and that whole number shalbe the deuisor. And the quotient of that deuision shall geue you the true number that the question seeketh for. And this is the whole Rule, as by applying the vse of it to the answering of some questions following.

Three Marchants haue in a certaine account

compt gained 320. li. whereof their severall portions are unknown. For I doe not now remember what the first ought to have, but I wel remember that the second ought to have iust as much againe as the first, and 20. pound more. And the thirde as much as the seconde, and 10. li. more. The question is, what portion of the saide gaine belongeth unto each man.

Answer. Suppose any number at pleasure, as aforesaid: the which for example shal be 60. li. for the first man. Then as much againe for the second, with 20. li. more, is 140. pound, and for the third, 150. li. These three summes being added together, doe make 350. pound. And I should have but 320. li. So that this first error is too much by 30. pound.

Therefore I note apart this first position 60. with his error 30. too much, with a crosse after this sort. Then I prosecute my second work, and imagine the first mans portion to be 50. li. Then by the order of the question, the seconde shoulde have 120. li. and 130. li. for the third, and these three portions together make 300. li. Wherein is found an error of 20. li. too little, which with his position 50. I set down at the nether end of the crosse as here you see, with his



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plaine line, betokening too little.

Now to continue this woork, and to finde the true number, you must multiplie crosse-ways the first position 60. by 20. and it maketh, 1200. Then multiplie the second position 50 by 30. and it yealdeth 1500. Nowe because the errors are unlike, that is to wit, the one too much and the other too little, therefore (according to the tenor of the Rule) I add these two products together, which make 2700. for my devidend. Againe, I adde the two errors together, which make 50. for my deuisor. Then deviding 2700. by 50, the quotient yealdeth 54. li. Wherefore I say now constantly, that 54. li. is the true number that the first man should haue. So consequently the second is to haue 128. pound. And the thirde 138. li. which 3 added together, make 320. li. your desire.

Item the like number wil appeare in case the errors were both too little, or both too much As for example, I imagine for my two positions, first 70. li. & 56. li. for the other, & so working after y^e forme of the question, the second must haue 160 li, and the thirde 170. li. which maketh together 400. li, an error of 80 li. too much. And the like vpon the position 56. maketh for the second 132. and 142. for the thirde. Their three additions making

king 330.li. an erro2 of 10.li. too much. Then multiplying crossewayes,
80 by 56, yealdeth 4480,
and againe 70. by 10. yeal-
deth 700. And because the
signes of the erro2s be both
like, that is, too much, therfoze I subtract 700
out of 4480: there resteth 3780 for my deu-
dend. Also I subtract the lesse erro2 out of the
greater, that is to wit, 10 out of 80, resteth 70
for my deuisor, which being deuided, yealdeth
in quotient 54.li. as befoze.

$$\begin{array}{r} 70 \times 80 = 5600 \\ 56 \times 10 = 560 \\ \hline 5040 \end{array}$$

And the like trueth also it woulde haue
brought forth, if you had taken both the po-
sitions too little. Therfoze as the erro2s fall
sometime both too much, sometime both too
little, and sometime the one too much, and the
other too little, for your aide of memorie take
this b2ief remembrance with you.

The signes both like Subtraction do require,
And vnlike signes Addition doth desire.

Thus are all such like questions by this
Rule discovered.

Thus for this time I end this short Trea-
tise of Arithmetick, in whole or common
numbers, Praying you gentle Readers to ac-
cept in good part this my simple trauell.

Which two booke I haue ioyned together
in one little volume, for the furtherance of my
Coun-

A brieft Treatise

Countreimen. Not doubting but such as haue
(with any delight) thus farre trauelled in
this brieft treatise of Arithmetick, in whole
numbers: but that hereby they shall haue a
light, easilie to passe into broken numbers, for
the work in broken numbers is much more spee
delie done then in whole. As most of the questi
ons in this Volume, might haue beene farre
sooner wrought vp by the ayde of whole and
broken together than they be now. But I
haue herein alwaies driven my remainers
(or broken partes) into whole numbers, of
purpose, for the ayde of young Learners.
Because I woulde gladly induce my Coun
treymen to haue some sight in this Noble Sci
ence. If any doe desire further, and dwell
neere, let them visite mee: or further, let
them reade in our bulgar tongue, M. Record,
M. Baker, or other, &c. And or it be long (if
God graunt me life and health) I will sette
foorth a rare Arithmetick, with such rules &
reasons therof, as by mine owne study I haue
found, and of other Authoꝝ gathered, euer
since I haue beene a soꝝy Teacher and prac
titioner of this woorthie Science, (which is
nie vpon 30 yeare,) praying you to pardon the
erroꝝs passed herein by printing, & frendly to
mend them. Farewel. And if wishes might
serue, I would I were present with any lear
ner that is at a stay or in doubt. Iterum vale.
Iohn Mellis.



AT LONDON

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